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February 13, 2019

Gwen Pinson  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Re: Atmos Energy Corporation:  
Case No. 2018-00281

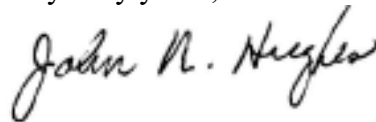
Dear Ms. Pinson:

Atmos Energy Corporation submits its base period update as required by KRS 278.192.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

If you have any questions about this matter, please contact me.

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson  
Wilson, Hutchinson and Littlepage  
611 Frederica St.  
Owensboro, KY 42301  
270 926 5011  
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Attorneys for Atmos Energy  
Corporation

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Overall Financial Summary  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(8)(a)  
 Schedule A  
 Witness: Waller

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 434,304,539	\$ 495,967,913
2	Adjusted Operating Income	C-1	\$ 28,729,331	\$ 27,525,325
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	6.62%	5.55%
4	Required Rate of Return	J-1	8.14%	7.95%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 35,352,389	\$ 39,429,449
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 6,623,058	\$ 11,904,124
7	Gross Revenue Conversion Factor	H	1.34184	1.34184
8	<b>Revenue Deficiency (line 6 times line 7)</b>		<b>\$ 8,887,077</b>	<b>\$ 15,973,418</b>
9	Amortization of Excess ADIT	WP B.5 F1		(1,463,766)
10	<b>Revenue Increase Requested</b>	<b>C-1</b>		<b>\$ 14,509,652</b>
11	Adjusted Operating Revenues	C-1		\$ 169,717,866
12	Revenue Requirements (line 10 plus line 11)	C-1		\$ 184,227,518

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(b)

SCHEDULE B

**Rate Base**

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
B-1	2	Rate Base Summary
B-2	14	Plant in Service by Account and Sub Account
B-3	14	Accumulated Depreciation & Amortization
B-3.1	5	Depreciation Expense
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Rate Base Summary  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)1  
 Schedule B-1  
 Witness: Waller, Christian, Story

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 661,176,598	\$ 631,399,613
2	Construction Work in Progress	B-2 B	41,269,539	35,044,203
3	Accumulated Depreciation and Amortization	B-3 B	<u>(183,543,129)</u>	<u>(182,513,709)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 518,903,008	\$ 483,930,107
5	Cash Working Capital Allowance	B-4.2 B	\$ 2,678,217	\$ 2,678,217
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 B	16,964,343	14,260,300
7	Customer Advances For Construction	B-6 B	(662,755)	(716,320)
8	Regulatory Assets / Liabilities*	WP B.5 F1; F.6	(34,046,196)	(34,757,594)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(23,443,799)</u>	<u>(31,090,171)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 480,392,818</u>	<u>\$ 434,304,539</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Rate Base Summary  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s).

FR 16(8)(b)1  
 Schedule B-1  
 Witness: Waller, Christian, Story

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 763,121,143	\$ 724,669,367
2	Construction Work in Progress	B-2 F	39,130,198	39,130,198
3	Accumulated Depreciation and Amortization	B-3 F	<u>(199,412,545)</u>	<u>(194,453,459)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 602,838,796	\$ 569,346,106
5	Cash Working Capital Allowance	B-4.2 F	\$ 2,692,759	\$ 2,692,759
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 F	(1,652,038)	9,023,857
7	Customer Advances For Construction	B-6 F	(747,234)	(747,234)
8	Regulatory Assets / Liabilities	WP B.5 F1; F.6	(32,827,677)	(33,020,670)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(54,145,487) *</u>	<u>(51,326,905)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 516,159,118</u>	<u>\$ 495,967,913</u>

*\*Test Period ending ADIT balance does not include forecasted change in NOLC.  
 Forecasted change in NOLC is calculated on B.5F on a 13 month average basis only  
 and included in rate base and revenue requirement.*

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Plant in Service by Accounts and SubAccounts  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)2  
 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways		\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines		-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip		-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 8,352,191	-	8,352,191	100%	100%	8,352,191	8,352,262	100%	100%	8,352,262
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 449,309	-	449,309	100%	100%	449,309	449,309	100%	100%	449,309
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 175,350	-	175,350	100%	100%	175,350	175,350	100%	100%	175,350
28	35302	Tributary Lines	\$ 209,319	-	209,319	100%	100%	209,319	209,319	100%	100%	209,319
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 273,084	-	273,084	100%	100%	273,084	273,084	100%	100%	273,084
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 15,022,906	\$ -	\$ 15,022,906			\$ 15,022,906	\$ 15,022,977			\$ 15,022,977

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Plant in Service by Accounts and SubAccounts  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)2  
 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	\$ 26,970	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	867,772	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	49,002	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	60,826	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 132,745	-	132,745	100%	100%	132,745	138,047	100%	138,047	
41	36701	Mains - Steel	\$ 27,268,589	-	27,268,589	100%	100%	27,268,589	27,334,147	100%	27,334,147	
42	36703	Mains - Anodes		-	-	100%	100%	-		100%	-	
43	36900	Meas. & Reg. Equipment	\$ 787,079	-	787,079	100%	100%	787,079	748,623	100%	748,623	
44	36901	Meas. & Reg. Equipment	\$ 2,269,507	-	2,269,507	100%	100%	2,269,507	2,269,545	100%	2,269,545	
45												
46		Total Transmission Plant	\$ 31,462,490	\$ -	\$ 31,462,490			\$ 31,462,490	\$ 31,494,932		\$ 31,494,932	
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,167	
50	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	37,326	
51	37402	Land Rights	\$ 3,529,929	-	3,529,929	100%	100%	3,529,929	3,006,867	100%	3,006,867	
52	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	2,784	100%	2,784	
53	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	336,168	100%	336,168	
54	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	99,818	100%	99,818	
55	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	46,264	100%	46,264	
56	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	4,005	100%	4,005	
57	37600	Mains Cathodic Protection	\$ 18,156,823	-	18,156,823	100%	100%	18,156,823	19,541,853	100%	19,541,853	
58	37601	Mains - Steel	\$ 158,972,490	-	158,972,490	100%	100%	158,972,490	153,072,268	100%	153,072,268	
59	37602	Mains - Plastic	\$ 127,037,362	-	127,037,362	100%	100%	127,037,362	113,372,255	100%	113,372,255	
60	37603	Mains - Anodes		-	-	100%	100%	-		100%	-	
61	37604	Mains - Leak Clamps		-	-	100%	100%	-		100%	-	
62	37800	Meas & Reg. Sta. Equip - General	\$ 17,135,308	-	17,135,308	100%	100%	17,135,308	16,410,123	100%	16,410,123	
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 4,306,657	-	4,306,657	100%	100%	4,306,657	4,158,944	100%	4,158,944	
64	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,666,178	-	1,666,178	100%	100%	1,666,178	1,656,894	100%	1,656,894	
65	38000	Services	\$ 132,625,094	-	132,625,094	100%	100%	132,625,094	125,879,363	100%	125,879,363	
66	38100	Meters	\$ 36,000,036	-	36,000,036	100%	100%	36,000,036	33,682,617	100%	33,682,617	
67	38200	Meter Installaitons	\$ 55,979,928	-	55,979,928	100%	100%	55,979,928	55,716,448	100%	55,716,448	
68	38300	House Regulators	\$ 11,676,911	-	11,676,911	100%	100%	11,676,911	11,230,477	100%	11,230,477	
69	38400	House Reg. Installations	\$ 219,785	-	219,785	100%	100%	219,785	212,556	100%	212,556	
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,203,207	-	5,203,207	100%	100%	5,203,207	5,189,897	100%	5,189,897	
71												
72		Total Distribution Plant	\$ 573,567,241	\$ -	\$ 573,567,241			\$ 573,567,241	\$ 544,188,095		\$ 544,188,095	



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Plant in Service by Accounts and SubAccounts  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)2  
 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018		Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)								
73												
74		General Plant **										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697
76	39000	Structures & Improvements	\$ 7,927,625	-	7,927,625	100%	100%	7,927,625	\$ 7,448,077	100%	100%	7,448,077
77	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
78	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
79	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	12,955	\$ 12,955	100%	100%	12,955
80	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
81	39100	Office Furniture & Equipment	\$ 1,738,748	-	1,738,748	100%	100%	1,738,748	\$ 1,750,051	100%	100%	1,750,051
82	39103	Office Machines		-	-	100%	100%	-		100%	100%	-
83	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	220,987	\$ 220,987	100%	100%	220,987
84	39202	Trailers	\$ 15,750	-	15,750	100%	100%	15,750	\$ 15,750	100%	100%	15,750
85	39400	Tools, Shop & Garage Equipment	\$ 3,708,443	-	3,708,443	100%	100%	3,708,443	\$ 3,449,935	100%	100%	3,449,935
86	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	39,610	\$ 39,610	100%	100%	39,610
87	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
88	39605	Welders	\$ 19,427	-	19,427	100%	100%	19,427	\$ 19,427	100%	100%	19,427
89	39700	Communication Equipment	\$ 524,257	-	524,257	100%	100%	524,257	\$ 524,257	100%	100%	524,257
90	39701	Communication Equip.		-	-	100%	100%	-		100%	100%	-
91	39702	Communication Equip.		-	-	100%	100%	-		100%	100%	-
92	39705	Communication Equip. - Telemetering		-	-	100%	100%	-		100%	100%	-
93	39800	Miscellaneous Equipment	\$ 3,889,659	-	3,889,659	100%	100%	3,889,659	\$ 3,891,706	100%	100%	3,891,706
94	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	14,390	\$ 14,390	100%	100%	14,390
95	39902	Servers Software		-	-	100%	100%	-		100%	100%	-
96	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	134,599	\$ 134,599	100%	100%	134,599
97	39906	Other Tang. Property - PC Hardware	\$ 985,122	-	985,122	100%	100%	985,122	\$ 980,348	100%	100%	980,348
98	39907	Other Tang. Property - PC Software		-	-	100%	100%	-		100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
100												
101		Total General Plant	\$ 22,758,039	\$ -	\$ 22,758,039			\$ 22,758,039	\$ 22,028,560			\$ 22,028,560
102												
103		Total Plant (Div 9)	\$ 642,938,858	\$ -	\$ 642,938,858			\$ 642,938,858	\$ 612,862,746			\$ 612,862,746
104												
105		CWIP With out AFUDC	\$ 40,555,253	\$ -	\$ 40,555,253	100%	100%	\$ 40,555,253	\$ 34,192,337	100%	100%	\$ 34,192,337

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 as of December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s).

FR 16(B)(b)2  
 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018 Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
106												
107		<b>Kentucky-Mid-States General Office (Division 091)</b>										
108												
109		<u>Intangible Plant</u>										
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.78%	\$ 92,247	\$ 185,309	100%	49.78%	92,247
111	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.78%	552,335	\$ 1,109,552	100%	49.78%	552,335
112												
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 644,582	\$ 1,294,861			\$ 644,582
114												
115		<u>Distribution Plant</u>										
116	37400	Land & Land Rights		\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
117	35010	Land		-	-	100%	49.78%	-	-	100%	49.78%	-
118	37402	Land Rights		-	-	100%	49.78%	-	-	100%	49.78%	-
119	37403	Land Other		-	-	100%	49.78%	-	-	100%	49.78%	-
120	36602	Structures & Improvements		-	-	100%	49.78%	-	-	100%	49.78%	-
121	37402	Land Rights		-	-	100%	49.78%	-	-	100%	49.78%	-
122	37501	Structures & Improvements T.B.		-	-	100%	49.78%	-	-	100%	49.78%	-
123	37503	Improvements		-	-	100%	49.78%	-	-	100%	49.78%	-
124	36700	Mains Cathodic Protection		-	-	100%	49.78%	-	-	100%	49.78%	-
125	36701	Mains - Steel		-	-	100%	49.78%	-	-	100%	49.78%	-
126	37602	Mains - Plastic		-	-	100%	49.78%	-	-	100%	49.78%	-
127	37800	Meas & Reg. Sta. Equip - General		-	-	100%	49.78%	-	-	100%	49.78%	-
128	37900	Meas & Reg. Sta. Equip - City Gate		-	-	100%	49.78%	-	-	100%	49.78%	-
129	37905	Meas & Reg. Sta. Equipment T.b.		-	-	100%	49.78%	-	-	100%	49.78%	-
130	38000	Services		-	-	100%	49.78%	-	-	100%	49.78%	-
131	38100	Meters		-	-	100%	49.78%	-	-	100%	49.78%	-
132	38200	Meter Installaitons		-	-	100%	49.78%	-	-	100%	49.78%	-
133	38300	House Regulators		-	-	100%	49.78%	-	-	100%	49.78%	-
134	38400	House Reg. Installations		-	-	100%	49.78%	-	-	100%	49.78%	-
135	38500	Ind. Meas. & Reg. Sta. Equipment		-	-	100%	49.78%	-	-	100%	49.78%	-
136	38600	Other Prop. On Cust. Prem		-	-	100%	49.78%	-	-	100%	49.78%	-
137												
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
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Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
139												
140		General Plant										
141	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.78%	\$ 89,275	\$ 179,339	100%	49.78%	\$ 89,275
142	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	49.78%	\$ 7,658	\$ 15,384	100%	49.78%	\$ 7,658
143	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.78%	\$ 19,332	\$ 38,834	100%	49.78%	\$ 19,332
144	39100	Office Furniture & Equipment	\$ 53,753	-	53,753	100%	49.78%	\$ 26,758	\$ 46,242	100%	49.78%	\$ 23,019
145	39101	Office Furniture And		-	-	100%	49.78%	-		100%	49.78%	-
146	39103	Office Machines		-	-	100%	49.78%	-		100%	49.78%	-
147	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	49.78%	\$ 13,582	\$ 27,285	100%	49.78%	\$ 13,582
148	39300	Stores Equipment		-	-	100%	49.78%	-		100%	49.78%	-
149	39400	Tools, Shop & Garage Equipment	\$ 175,867	-	175,867	100%	49.78%	\$ 87,547	\$ 175,867	100%	49.78%	\$ 87,547
150	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	49.78%	\$ 10,213	\$ 20,516	100%	49.78%	\$ 10,213
151	39700	Communication Equipment	\$ 37,541	-	37,541	100%	49.78%	\$ 18,688	\$ 37,541	100%	49.78%	\$ 18,688
152	39701	Communication Equip.		-	-	100%	49.78%	-		100%	49.78%	-
153	39702	Communication Equip.		-	-	100%	49.78%	-		100%	49.78%	-
154	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	49.78%	\$ 405,292	\$ 814,167	100%	49.78%	\$ 405,292
155	39900	Other Tangible Property		-	-	100%	49.78%	-		100%	49.78%	-
156	39901	Other Tangible Property - Servers - H/W		-	-	100%	49.78%	-		100%	49.78%	-
157	39902	Other Tangible Property - Servers - S/W		-	-	100%	49.78%	-		100%	49.78%	-
158	39903	Other Tangible Property - Network - H/W		-	-	100%	49.78%	-		100%	49.78%	-
159	39906	Other Tang. Property - PC Hardware	\$ 70,178	-	70,178	100%	49.78%	\$ 34,934	\$ 70,178	100%	49.78%	\$ 34,934
160	39907	Other Tang. Property - PC Software	\$ 78,586	-	78,586	100%	49.78%	\$ 39,120	\$ 75,115	100%	49.78%	\$ 37,392
161	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	49.78%	\$ 412,432	\$ 828,509	100%	49.78%	\$ 412,432
162												
163		Total General Plant	\$ 2,339,958	\$ -	\$ 2,339,958			\$ 1,164,831	\$ 2,328,976			\$ 1,159,364
164												
165		Total Plant (Div 91)	\$ 3,634,819	\$ -	\$ 3,634,819			\$ 1,809,413	\$ 3,623,837			\$ 1,803,946
166												
167		CWIP With out AFUDC	\$ (10,502)	\$ -	\$ (10,502)	100%	49.78%	\$ (5,228)	\$ (90,639)	100%	49.78%	\$ (45,120)

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 Plant in Service by Accounts and SubAccounts  
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Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

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 Schedule B-2 B  
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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
168												
169		<b>Shared Services General Office (Division 002)</b>										
170												
171		<b>General Plant</b>										
172	39000	Structures & Improvements	\$ 1,411,390	\$ -	\$ 1,411,390	10.40%	49.78%	\$ 73,089	\$ 1,416,391	10.40%	49.78%	\$ 73,328
173	39005	G-Structures & Improvements	\$ 9,187,142	-	9,187,142	100.00%	1.57%	144,296	\$ 9,187,158	100.00%	1.57%	144,296
174	39009	Improvement to leased Premises	\$ 9,437,419	-	9,437,419	10.40%	49.78%	488,587	\$ 9,353,360	10.40%	49.78%	484,235
175	39020	Struct & Improv AEAM	\$ 2,116	-	2,116	100.00%	6.36%	135	\$ 2,116	100.00%	6.36%	135
176	39029	Improv-Leased AEAM	\$ 1,419	-	1,419	10.40%	6.36%	9	\$ 1,507	10.40%	6.36%	10
177	39100	Office Furniture & Equipment	\$ 5,436,257	-	5,436,257	10.40%	49.78%	281,442	\$ 5,218,664	10.40%	49.78%	270,176
178	39102	Remittance Processing Equip		-	-	10.40%	49.78%	-		10.40%	49.78%	-
179	39103	Office Machines		-	-	10.40%	49.78%	-		10.40%	49.78%	-
180	39104	G-Office Furniture & Equip.	\$ 71,036	-	71,036	100.00%	1.57%	1,116	\$ 69,353	100.00%	1.57%	1,089
181	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.36%	16,754	\$ 263,338	100.00%	6.36%	16,754
182	39200	Transportation Equipment	\$ 7,125	-	7,125	10.40%	49.78%	369	\$ 7,125	10.40%	49.78%	369
183	39300	Stores Equipment		-	-	10.40%	49.78%	-		10.40%	49.78%	-
184	39400	Tools, Shop & Garage Equipment	\$ 76,071	-	76,071	10.40%	49.78%	3,938	\$ 76,071	10.40%	49.78%	3,938
185	39420	Tools And Garage-AEAM		-	-	100.00%	6.36%	-		100.00%	6.36%	-
186	39500	Laboratory Equipment		-	-	10.40%	49.78%	-		10.40%	49.78%	-
187	39700	Communication Equipment	\$ 1,039,344	-	1,039,344	10.40%	49.78%	53,808	\$ 1,039,344	10.40%	49.78%	53,808
188	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.36%	561	\$ 8,824	100.00%	6.36%	561
189	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.40%	49.78%	7,067	\$ 136,510	10.40%	49.78%	7,067
190	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.36%	470	\$ 7,388	100.00%	6.36%	470
191	39900	Other Tangible Property	\$ 162,268	-	162,268	10.40%	49.78%	8,401	\$ 162,255	10.40%	49.78%	8,400
192	39901	Other Tangible Property - Servers - H/W	\$ 20,472,393	-	20,472,393	10.40%	49.78%	1,059,880	\$ 31,779,771	10.40%	49.78%	1,645,277
193	39902	Other Tangible Property - Servers - S/W	\$ 16,988,209	-	16,988,209	10.40%	49.78%	879,500	\$ 18,726,620	10.40%	49.78%	969,500
194	39903	Other Tangible Property - Network - H/W	\$ 4,732,587	-	4,732,587	10.40%	49.78%	245,012	\$ 3,833,993	10.40%	49.78%	198,490
195	39904	Other Tang. Property - CPU		-	-	10.40%	49.78%	-		10.40%	49.78%	-
196	39905	Other Tangible Property - MF - Hardware		-	-	10.40%	49.78%	-		10.40%	49.78%	-
197	39906	Other Tang. Property - PC Hardware	\$ 2,290,495	-	2,290,495	10.40%	49.78%	118,582	\$ 2,235,036	10.40%	49.78%	115,710
198	39907	Other Tang. Property - PC Software	\$ 1,487,686	-	1,487,686	10.40%	49.78%	77,019	\$ 1,484,011	10.40%	49.78%	76,829
199	39908	Other Tang. Property - Mainframe S/W	\$ 71,205,685	-	71,205,685	10.40%	49.78%	3,686,404	\$ 68,295,927	10.40%	49.78%	3,535,762
200	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.40%	49.78%	2,032	\$ 39,252	10.40%	49.78%	2,032
201	39921	Servers-Hardware-AEAM	\$ 1,063,473	-	1,063,473	100.00%	6.36%	67,661	\$ 1,475,139	100.00%	6.36%	93,852
202	39922	Servers-Software-AEAM	\$ 1,461,672	-	1,461,672	100.00%	6.36%	92,995	\$ 1,159,469	100.00%	6.36%	73,768
203	39923	Network Hardware-AEAM	\$ 22,205	-	22,205	100.00%	6.36%	1,413	\$ 57,250	100.00%	6.36%	3,642
204	39924	39924-Oth Tang Prop - Gen.		-	-	10.40%	49.78%	-		10.40%	49.78%	-
205	39926	Pc Hardware-AEAM	\$ 314,379	-	314,379	100.00%	6.36%	20,002	\$ 314,379	100.00%	6.36%	20,002
206	39928	Application SW-AEAM	\$ 20,681,360	-	20,681,360	100.00%	6.36%	1,315,798	\$ 21,111,795	100.00%	6.36%	1,343,184
207	39931	ALGN-Servers-Hardware	\$ 297,267	-	297,267	100.00%	0.00%	-	\$ 297,267	100.00%	0.00%	-
208	39932	ALGN-Servers-Software	\$ 345,730	-	345,730	100.00%	0.00%	-	\$ 345,730	100.00%	0.00%	-
209	39938	ALGN-Application SW	\$ 19,553,370	-	19,553,370	100.00%	0.00%	-	\$ 17,951,013	100.00%	0.00%	-
210												
211		Total General Plant (Div 2)	\$ 188,203,411	\$ -	\$ 188,203,411			\$ 8,646,319	\$ 196,056,056			\$ 9,142,686
212												
213		CWIP With out AFUDC	\$ 13,621,396	\$ -	\$ 13,621,396	10.40%	49.78%	\$ 705,196	\$ 13,608,804	10.40%	49.78%	\$ 704,544
214												

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Plant in Service by Accounts and SubAccounts  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
215		<b>Shared Services Customer Support (Division 012)</b>										
216												
217		<b>General Plant</b>										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.95%	51.52%	\$ 162,142	\$ 2,874,240	10.95%	51.52%	\$ 162,142
219	38910	CKV-Land & Land Rights	\$ 1,886,443	-	1,886,442.92	100.00%	2.32%	43,739	\$ 1,886,443	100.00%	2.32%	43,739
220	39000	Structures & Improvements	\$ 12,731,367	-	12,731,367.16	10.95%	51.52%	718,204	\$ 12,683,476	10.95%	51.52%	715,503
221	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.95%	51.52%	159,117	\$ 2,820,614	10.95%	51.52%	159,117
222	39010	CKV-Structures & Improvements	\$ 12,505,541	-	12,505,540.80	100.00%	2.32%	289,955	\$ 12,364,890	100.00%	2.32%	286,694
223	39100	Office Furniture & Equipment	\$ 2,395,183	-	2,395,182.57	10.95%	51.52%	135,117	\$ 2,384,630	10.95%	51.52%	134,522
224	39101	Office Furniture And	-	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
225	39102	Remittance Processing	-	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
227	39110	CKV-Office Furn & Eq	\$ 467,519	-	467,518.93	100.00%	2.32%	10,840	\$ 412,298	100.00%	2.32%	9,560
228	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.32%	2,233	\$ 96,290	100.00%	2.32%	2,233
229	39410	CKV-Tools Shop Garage	\$ 517,754	-	517,753.65	100.00%	2.32%	12,005	\$ 429,188	100.00%	2.32%	9,951
230	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.32%	548	\$ 23,632	100.00%	2.32%	548
231	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.95%	51.52%	107,923	\$ 1,913,117	10.95%	51.52%	107,923
232	39710	CKV-Communication Equipment	\$ 291,501	-	291,500.62	100.00%	2.32%	6,759	\$ 291,501	100.00%	2.32%	6,759
233	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.95%	51.52%	3,950	\$ 70,016	10.95%	51.52%	3,950
234	39810	CKV-Misc Equipment	\$ 526,525	-	526,525.15	100.00%	2.32%	12,208	\$ 510,609	100.00%	2.32%	11,839
235	39900	Other Tangible Property	\$ -	-	-	10.95%	51.52%	-	\$ 566,250	10.95%	51.52%	31,943
236	39901	Other Tangible Property - Servers - H/W	\$ 9,750,723	-	9,750,722.61	10.95%	51.52%	550,060	\$ 10,081,181	10.95%	51.52%	568,701
237	39902	Other Tangible Property - Servers - S/W	\$ 2,210,826	-	2,210,825.96	10.95%	51.52%	124,718	\$ 2,038,027	10.95%	51.52%	114,970
238	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.95%	51.52%	35,496	\$ 629,226	10.95%	51.52%	35,496
239	39906	Other Tang. Property - PC Hardware	\$ 614,382	-	614,382.27	10.95%	51.52%	34,659	\$ 835,375	10.95%	51.52%	47,125
240	39907	Other Tang. Property - PC Software	\$ -	-	-	10.95%	51.52%	-	\$ 171,222	10.95%	51.52%	9,659
241	39908	Other Tang. Property - Mainframe S/W	\$ 95,048,384	-	95,048,383.69	10.95%	51.52%	5,361,887	\$ 90,635,212	10.95%	51.52%	5,112,930
242	39910	CKV-Other Tangible Property	\$ 378,333	-	378,332.82	100.00%	2.32%	8,772	\$ 348,716	100.00%	2.32%	8,085
243	39916	CKV-Oth Tang Prop-PC Hardware	\$ 69,028	-	69,028.10	100.00%	2.32%	1,600	\$ 203,774	100.00%	2.32%	4,725
244	39917	CKV-Oth Tang Prop-PC Software	\$ 3,299	-	3,299.04	100.00%	2.32%	76	\$ 72,940	100.00%	2.32%	1,691
245	39918	CKV-Oth Tang Prop-App	\$ -	-	-	100.00%	2.32%	-	\$ 18,504	100.00%	2.32%	429
246	39924	Oth Tang Prop - Gen.	-	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
247												
248		Total General Plant (Div 12)	\$ 147,823,940	\$ -	\$ 147,823,940			\$ 7,782,008	\$ 144,361,370			\$ 7,590,234
249												
250		CWIP With out AFUDC	\$ 253,801	\$ -	\$ 253,801	10.95%	51.52%	\$ 14,317	\$ 3,411,356	10.95%	51.52%	\$ 192,442
251												
252		Total Plant (Div 009, 091, 002, 012)	\$ 982,601,028	\$ -	\$ 982,601,028			\$ 661,176,598	\$ 956,904,009			\$ 631,399,613
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 54,419,949	\$ -	\$ 54,419,949			\$ 41,269,539	\$ 51,121,857			\$ 35,044,203

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Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 8,346,911	-	8,346,911	100%	100%	8,346,911	8,348,396	100%	100%	8,348,396
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 449,309	-	449,309	100%	100%	449,309	449,309	100%	100%	449,309
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 175,350	-	175,350	100%	100%	175,350	175,350	100%	100%	175,350
28	35302	Tributary Lines	\$ 209,319	-	209,319	100%	100%	209,319	209,319	100%	100%	209,319
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 273,084	-	273,084	100%	100%	273,084	273,084	100%	100%	273,084
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 15,017,626	\$ -	\$ 15,017,626			\$ 15,017,626	\$ 15,019,110			\$ 15,019,110

Atmos Energy Corporation, Kentucky/Mid-States Division  
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Data: \_\_\_\_\_ Base Period X \_\_\_\_\_ Forecasted Period  
 Type of Filing: X Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	\$ 26,970.37	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 139,638	-	139,638	100%	100%	139,638	\$ 139,638	100%	139,638	
41	36701	Mains - Steel	\$ 26,859,142	-	26,859,142	100%	100%	26,859,142	\$ 27,047,831	100%	27,047,831	
42	36703	Mains - Anodes	\$ -	-	-	100%	100%	-	\$ -	100%	-	
43	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	\$ 731,467	100%	731,467	
44	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	\$ 2,269,556	100%	2,269,556	
45												
46		Total Transmission Plant	\$ 31,004,373	\$ -	\$ 31,004,373			\$ 31,004,373	\$ 31,193,061		\$ 31,193,061	
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,168.79	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,168.79	
50	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	37,326	
51	37402	Land Rights	\$ 3,952,286	-	3,952,286	100%	100%	3,952,286	\$ 3,645,749	100%	3,645,749	
52	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	2,784	
53	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	336,168	
54	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	99,818	
55	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	46,264	
56	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	4,005	
57	37600	Mains Cathodic Protection	\$ 20,494,641	-	20,494,641	100%	100%	20,494,641	\$ 20,611,541	100%	20,611,541	
58	37601	Mains - Steel	\$ 185,677,813	-	185,677,813	100%	100%	185,677,813	\$ 176,025,498	100%	176,025,498	
59	37602	Mains - Plastic	\$ 142,406,509	-	142,406,509	100%	100%	142,406,509	\$ 133,261,910	100%	133,261,910	
60	37603	Mains - Anodes	\$ -	-	-	100%	100%	-	\$ -	100%	-	
61	37604	Mains - Leak Clamps	\$ -	-	-	100%	100%	-	\$ -	100%	-	
62	37800	Meas & Reg. Sta. Equip - General	\$ 35,505,787	-	35,505,787	100%	100%	35,505,787	\$ 29,911,913	100%	29,911,913	
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 5,504,545	-	5,504,545	100%	100%	5,504,545	\$ 5,126,032	100%	5,126,032	
64	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,652,259	-	1,652,259	100%	100%	1,652,259	\$ 1,652,259	100%	1,652,259	
65	38000	Services	\$ 159,839,172	-	159,839,172	100%	100%	159,839,172	\$ 150,274,437	100%	150,274,437	
66	38100	Meters	\$ 40,873,233	-	40,873,233	100%	100%	40,873,233	\$ 38,722,015	100%	38,722,015	
67	38200	Meter Installations	\$ 57,594,641	-	57,594,641	100%	100%	57,594,641	\$ 57,087,155	100%	57,087,155	
68	38300	House Regulators	\$ 13,379,914	-	13,379,914	100%	100%	13,379,914	\$ 12,779,948	100%	12,779,948	
69	38400	House Reg. Installations	\$ 268,060	-	268,060	100%	100%	268,060	\$ 252,587	100%	252,587	
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,262,616	-	5,262,616	100%	100%	5,262,616	\$ 5,241,043	100%	5,241,043	
71												
72		Total Distribution Plant	\$ 673,469,008	\$ -	\$ 673,469,008			\$ 673,469,008	\$ 635,629,619		\$ 635,629,619	

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 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
73												
74		General Plant										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697.30	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697.30
76	39000	Structures & Improvements	\$ 7,718,850	-	7,718,850	100%	100%	7,718,850	\$ 7,595,600	100%	100%	7,595,600
77	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
78	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
79	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	12,955	\$ 12,955	100%	100%	12,955
80	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
81	39100	Office Furniture & Equipment	\$ 1,903,399	-	1,903,399	100%	100%	1,903,399	\$ 1,866,038	100%	100%	1,866,038
82	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
83	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	220,987	\$ 220,987	100%	100%	220,987
84	39202	Trailers	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
85	39400	Tools, Shop & Garage Equipment	\$ 4,340,624	-	4,340,624	100%	100%	4,340,624	\$ 4,078,361	100%	100%	4,078,361
86	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	39,610	\$ 39,610	100%	100%	39,610
87	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
88	39605	Welders	\$ 19,427	-	19,427	100%	100%	19,427	\$ 19,427	100%	100%	19,427
89	39700	Communication Equipment	\$ 524,257	-	524,257	100%	100%	524,257	\$ 524,257	100%	100%	524,257
90	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
91	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
92	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39800	Miscellaneous Equipment	\$ 3,891,771	-	3,891,771	100%	100%	3,891,771	\$ 3,891,771	100%	100%	3,891,771
94	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	14,390	\$ 14,390	100%	100%	14,390
95	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	134,599	\$ 134,599	100%	100%	134,599
97	39906	Other Tang. Property - PC Hardware	\$ 268,136	-	268,136	100%	100%	268,136	\$ 461,888	100%	100%	461,888
98	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
100												
101		Total General Plant	\$ 22,615,472	\$ -	\$ 22,615,472			\$ 22,615,472	\$ 22,386,350			\$ 22,386,350
102												
103		Total Plant (Div 9)	\$ 742,234,661	\$ -	\$ 742,234,661			\$ 742,234,661	\$ 704,356,323			\$ 704,356,323
104												
105		CWIP With out AFUDC	\$ 38,154,809	\$ -	\$ 38,154,809	100%	100%	\$ 38,154,809	\$ 38,154,809	100%	100%	\$ 38,154,809



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Data: \_\_\_\_\_ Base Period  Forecasted Period \_\_\_\_\_  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
106												
107		Kentucky-Mid-States General Office (Division 091)										
108												
109		<u>Intangible Plant</u>										
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.78%	\$ 92,247	\$ 185,309	100%	\$ 92,247	
111	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.78%	552,335	\$ 1,109,552	100%	552,335	
112												
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 644,582	\$ 1,294,861		\$ 644,582	
114												
115		<u>Distribution Plant</u>										
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	\$ -	
117	35010	Land	-	-	-	100%	49.78%	-	-	100%	-	
118	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	-	
119	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	-	
120	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	-	
121	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	-	
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	-	
123	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	-	
124	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	-	
125	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	-	
126	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	-	
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	-	
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	-	
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	-	
130	38000	Services	-	-	-	100%	49.78%	-	-	100%	-	
131	38100	Meters	-	-	-	100%	49.78%	-	-	100%	-	
132	38200	Meter Installaitons	-	-	-	100%	49.78%	-	-	100%	-	
133	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	-	
134	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	-	
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	-	
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	-	
137												
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -		\$ -	

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Plant in Service by Accounts and SubAccounts  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
139		<b>General Plant **</b>										
141	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.78%	\$ 89,275	\$ 179,339	100%	49.78%	\$ 89,275
142	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	49.78%	7,658	\$ 15,384	100%	49.78%	7,658
143	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.78%	19,332	\$ 38,834	100%	49.78%	19,332
144	39100	Office Furniture & Equipment	\$ 38,609	-	38,609	100%	49.78%	19,220	\$ 38,609	100%	49.78%	19,220
145	39101	Office Furniture And	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
146	39103	Office Machines	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
147	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	49.78%	13,582	\$ 27,285	100%	49.78%	13,582
148	39300	Stores Equipment	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
149	39400	Tools, Shop & Garage Equipment	\$ 175,867	-	175,867	100%	49.78%	87,547	\$ 175,867	100%	49.78%	87,547
150	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	49.78%	10,213	\$ 20,516	100%	49.78%	10,213
151	39700	Communication Equipment	\$ 37,541	-	37,541	100%	49.78%	18,688	\$ 37,541	100%	49.78%	18,688
152	39701	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
153	39702	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
154	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	49.78%	405,292	\$ 814,167	100%	49.78%	405,292
155	39900	Other Tangible Property	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
156	39901	Other Tangible Property - Servers - H/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
157	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
158	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
159	39906	Other Tang. Property - PC Hardware	\$ 70,178	-	70,178	100%	49.78%	34,934	\$ 70,178	100%	49.78%	34,934
160	39907	Other Tang. Property - PC Software	\$ 197,253	-	197,253	100%	49.78%	98,192	\$ 197,253	100%	49.78%	98,192
161	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	49.78%	412,432	\$ 828,509	100%	49.78%	412,432
162												
163		Total General Plant	\$ 2,443,481	\$ -	\$ 2,443,481			\$ 1,216,365	\$ 2,411,532			\$ 1,200,461
164												
165		Total Plant (Div 91)	\$ 3,738,342	\$ -	\$ 3,738,342			\$ 1,860,947	\$ 3,706,393			\$ 1,845,043
166												
167		CWIP With out AFUDC	\$ 4,642	\$ -	\$ 4,642	100%	49.78%	\$ 2,311	\$ 4,642	100%	49.78%	\$ 2,311

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(B)(b)2  
 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
168												
169		Shared Services General Office (Division 002)										
170												
171		General Plant										
172	39000	Structures & Improvements	\$ 1,908,438	\$ -	\$ 1,908,438	10.40%	49.78%	\$ 98,699	\$ 1,779,523	10.40%	\$ 92,128	
173	39005	G-Structures & Improvements	\$ 9,187,142	-	9,187,142	100.00%	1.57%	144,296	\$ 9,187,142	100.00%	144,296	
174	39009	Improvement to leased Premises	\$ 9,316,001	-	9,316,001	10.40%	49.78%	482,301	\$ 9,316,001	10.40%	482,301	
175	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.36%	-	\$ -	100.00%	6.36%	
176	39029	Improv-Leased AEAM	\$ 22,337	-	22,337	100.00%	6.36%	1,421	\$ 16,610	100.00%	1,057	
177	39100	Office Furniture & Equipment	\$ 5,191,908	-	5,191,908	10.40%	49.78%	268,791	\$ 5,173,167	10.40%	267,821	
178	39102	Remittance Processing Equip	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
179	39103	Office Machines	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
180	39104	G-Office Furniture & Equip.	\$ 178,594	-	178,594	100.00%	1.57%	2,805	\$ 149,149	100.00%	2,343	
181	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.36%	16,754	\$ 263,338	100.00%	16,754	
182	39200	Transportation Equipment	\$ 7,125	-	7,125	10.40%	49.78%	369	\$ 7,125	10.40%	369	
183	39300	Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
184	39400	Tools, Shop & Garage Equipment	\$ 76,071	-	76,071	10.40%	49.78%	3,938	\$ 76,071	10.40%	3,938	
185	39420	Tools And Garage-AEAM	\$ -	-	-	100.00%	6.36%	-	\$ -	100.00%	-	
186	39500	Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
187	39700	Communication Equipment	\$ 1,039,344	-	1,039,344	10.40%	49.78%	53,808	\$ 1,039,344	10.40%	53,808	
188	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.36%	561	\$ 8,824	100.00%	561	
189	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.40%	49.78%	7,067	\$ 136,510	10.40%	7,067	
190	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.36%	470	\$ 7,388	100.00%	470	
191	39900	Other Tangible Property	\$ 161,644	-	161,644	10.40%	49.78%	8,369	\$ 161,815	10.40%	8,377	
192	39901	Other Tangible Property - Servers - H/W	\$ 44,862,780	-	44,862,780	10.40%	49.78%	2,322,600	\$ 42,848,023	10.40%	2,218,294	
193	39902	Other Tangible Property - Servers - S/W	\$ 28,287,161	-	28,287,161	10.40%	49.78%	1,464,460	\$ 25,907,655	10.40%	1,341,270	
194	39903	Other Tangible Property - Network - H/W	\$ 10,165,830	-	10,165,830	10.40%	49.78%	526,297	\$ 8,469,471	10.40%	438,475	
195	39904	Other Tang. Property - CPU	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
196	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
197	39906	Other Tang. Property - PC Hardware	\$ 2,681,536	-	2,681,536	10.40%	49.78%	138,826	\$ 2,624,240	10.40%	135,860	
198	39907	Other Tang. Property - PC Software	\$ 1,731,492	-	1,731,492	10.40%	49.78%	89,641	\$ 1,665,291	10.40%	86,214	
199	39908	Other Tang. Property - Mainframe S/W	\$ 77,600,897	-	77,600,897	10.40%	49.78%	4,017,492	\$ 74,938,243	10.40%	3,879,643	
200	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.40%	49.78%	2,032	\$ 39,252	10.40%	2,032	
201	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.36%	103,635	\$ 1,628,900	100.00%	103,635	
202	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.36%	61,157	\$ 961,256	100.00%	61,157	
203	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.36%	3,828	\$ 60,170	100.00%	3,828	
204	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	-	
205	39926	Pc Hardware-AEAM	\$ 314,379	-	314,379	100.00%	6.36%	20,002	\$ 314,379	100.00%	20,002	
206	39928	Application SW-AEAM	\$ 20,791,579	-	20,791,579	100.00%	6.36%	1,322,811	\$ 20,761,925	100.00%	1,320,924	
207	39931	ALGN-Servers-Hardware	\$ 297,267	-	297,267	100.00%	0.00%	-	\$ 297,267	100.00%	-	
208	39932	ALGN-Servers-Software	\$ 345,730	-	345,730	100.00%	0.00%	-	\$ 345,730	100.00%	-	
209	39938	ALGN-Application SW	\$ 21,018,403	-	21,018,403	100.00%	0.00%	-	\$ 20,120,780	100.00%	-	
210												
211		Total General Plant (Div 2)	\$ 238,289,298	\$ -	\$ 238,289,298			\$ 11,162,431	\$ 228,304,590		\$ 10,692,624	
212												
213		CWIP With out AFUDC	\$ 14,454,841	\$ -	\$ 14,454,841	10.40%	49.78%	\$ 748,344	\$ 14,454,841	10.40%	\$ 748,344	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Plant in Service by Accounts and SubAccounts  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period \_\_\_X\_\_\_ Forecasted Period  
 Type of Filing: \_\_\_X\_\_\_ Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(b)2  
 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
214												
215		<b>Shared Services Customer Support (Division 012)</b>										
216												
217		<b>General Plant</b>										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.95%	51.52%	\$ 162,142	\$ 2,874,240	10.95%	51.52%	\$ 162,142
219	38910	CKV-Land & Land Rights	\$ 1,886,443	-	1,886,442.92	100.00%	2.32%	43,739	\$ 1,886,443	100.00%	2.32%	43,739
220	39000	Structures & Improvements	\$ 12,689,003	-	12,689,002.61	10.95%	51.52%	714,686	\$ 12,689,003	10.95%	51.52%	714,686
221	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.95%	51.52%	159,117	\$ 2,820,614	10.95%	51.52%	159,117
222	39010	CKV-Structures & Improvements	\$ 12,305,840	-	12,305,840.00	100.00%	2.32%	285,325	\$ 12,305,840	100.00%	2.32%	285,325
223	39100	Office Furniture & Equipment	\$ 2,601,912	-	2,601,911.94	10.95%	51.52%	146,780	\$ 2,530,129	10.95%	51.52%	142,730
224	39101	Office Furniture And	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
225	39102	Remittance Processing	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
226	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
227	39110	CKV-Office Furn & Eq	\$ 579,053	-	579,053.49	100.00%	2.32%	13,426	\$ 515,907	100.00%	2.32%	11,962
228	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.32%	2,233	\$ 96,290	100.00%	2.32%	2,233
229	39410	CKV-Tools Shop Garage	\$ 703,898	-	703,898.10	100.00%	2.32%	16,321	\$ 607,804	100.00%	2.32%	14,093
230	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.32%	548	\$ 23,632	100.00%	2.32%	548
231	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.95%	51.52%	107,923	\$ 1,913,117	10.95%	51.52%	107,923
232	39710	CKV-Communication Equipment	\$ 291,501	-	291,500.62	100.00%	2.32%	6,759	\$ 291,501	100.00%	2.32%	6,759
233	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.95%	51.52%	3,950	\$ 70,016	10.95%	51.52%	3,950
234	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.32%	11,808	\$ 509,283	100.00%	2.32%	11,808
235	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.95%	51.52%	35,493	\$ 629,166	10.95%	51.52%	35,493
236	39901	Other Tangible Property - Servers - H/W	\$ 10,343,249	-	10,343,248.64	10.95%	51.52%	583,485	\$ 10,343,249	10.95%	51.52%	583,485
237	39902	Other Tangible Property - Servers - S/W	\$ 2,023,936	-	2,023,936.45	10.95%	51.52%	114,175	\$ 2,023,936	10.95%	51.52%	114,175
238	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.95%	51.52%	35,496	\$ 629,226	10.95%	51.52%	35,496
239	39906	Other Tang. Property - PC Hardware	\$ 1,068,705	-	1,068,704.82	10.95%	51.52%	60,288	\$ 1,046,768	10.95%	51.52%	59,050
240	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.95%	51.52%	10,732	\$ 190,247	10.95%	51.52%	10,732
241	39908	Other Tang. Property - Mainframe S/W	\$ 94,401,847	-	94,401,846.65	10.95%	51.52%	5,325,414	\$ 93,042,823	10.95%	51.52%	5,248,748
242	39910	CKV-Other Tangible Property	\$ 339,658	-	339,657.73	100.00%	2.32%	7,875	\$ 339,658	100.00%	2.32%	7,875
243	39916	CKV-Oth Tang Prop-PC Hardware	\$ 539,317	-	539,316.64	100.00%	2.32%	12,505	\$ 449,495	100.00%	2.32%	10,422
244	39917	CKV-Oth Tang Prop-PC Software	\$ 103,892	-	103,891.78	100.00%	2.32%	2,409	\$ 103,892	100.00%	2.32%	2,409
245	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.32%	477	\$ 20,560	100.00%	2.32%	477
246	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
247												
248		Total General Plant (Div 12)	\$ 149,634,643	\$ -	\$ 149,634,643			\$ 7,863,105	\$ 147,932,837			\$ 7,775,377
249												
250		CWIP With out AFUDC	\$ 3,983,794	\$ -	\$ 3,983,794	10.95%	51.52%	\$ 224,734	\$ 3,983,794	10.95%	51.52%	\$ 224,734
251												
252		Total Plant (Div 009, 091, 002, 012)	\$ 1,133,896,943	\$ -	\$ 1,133,896,943			\$ 763,121,143	\$ 1,084,300,143			\$ 724,669,367
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 56,598,085	\$ -	\$ 56,598,085			\$ 39,130,198	\$ 56,598,085			\$ 39,130,198
255												

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(b)(3)  
 Schedule B-3 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways		\$ -	\$ -	100%	100%	\$ -		100%	100%	\$ -
9	33202	Tributary Lines		-	-	100%	100%	-		100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip		-	-	100%	100%	-		100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land		\$ -	\$ -	100%	100%	\$ -		100%	100%	\$ -
16	35020	Rights of Way	\$ 4,439	-	4,439	100%	100%	4,439	\$ 4,434	100%	100%	4,434
17	35100	Structures and Improvements	\$ 6,065	-	6,065	100%	100%	6,065	\$ 5,915	100%	100%	5,915
18	35102	Compression Station Equipment	\$ 112,304	-	112,304	100%	100%	112,304	\$ 111,338	100%	100%	111,338
19	35103	Meas. & Reg. Sta. Structures	\$ 20,326	-	20,326	100%	100%	20,326	\$ 20,219	100%	100%	20,219
20	35104	Other Structures	\$ 98,811	-	98,811	100%	100%	98,811	\$ 97,917	100%	100%	97,917
21	35200	Wells \ Rights of Way	\$ 1,069,987	-	1,069,987	100%	100%	1,069,987	\$ 989,387	100%	100%	989,387
22	35201	Well Construction	\$ 1,400,173	-	1,400,173	100%	100%	1,400,173	\$ 1,387,338	100%	100%	1,387,338
23	35202	Well Equipment	\$ 452,684	-	452,684	100%	100%	452,684	\$ 450,595	100%	100%	450,595
24	35203	Cushion Gas	\$ 739,273	-	739,273	100%	100%	739,273	\$ 724,019	100%	100%	724,019
25	35210	Leaseholds	\$ 167,629	-	167,629	100%	100%	167,629	\$ 167,316	100%	100%	167,316
26	35211	Storage Rights	\$ 43,595	-	43,595	100%	100%	43,595	\$ 43,355	100%	100%	43,355
27	35301	Field Lines	\$ (89,549)	-	(89,549)	100%	100%	(89,549)	\$ (90,259)	100%	100%	(90,259)
28	35302	Tributary Lines	\$ 187,800	-	187,800	100%	100%	187,800	\$ 186,953	100%	100%	186,953
29	35400	Compressor Station Equipment	\$ 485,848	-	485,848	100%	100%	485,848	\$ 477,537	100%	100%	477,537
30	35500	Meas & Reg. Equipment	\$ 199,915	-	199,915	100%	100%	199,915	\$ 199,219	100%	100%	199,219
31	35600	Purification Equipment	\$ 185,567	-	185,567	100%	100%	185,567	\$ 181,317	100%	100%	181,317
32												
33		Total Storage Plant Reserves	\$ 5,084,867	\$ -	\$ 5,084,867			\$ 5,084,867	\$ 4,956,600			\$ 4,956,600

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(b)3  
 Schedule B-3 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land		\$ -	\$ -	100%	100%	\$ -		100%	100%	\$ -
37	36520	Rights of Way	\$ 420,654	-	420,654	100%	100%	420,654	\$ 414,884	100%	100%	414,884
38	36602	Structures & Improvements	\$ 16,316	-	16,316	100%	100%	16,316	\$ 15,879	100%	100%	15,879
39	36603	Other Structures	\$ 52,418	-	52,418	100%	100%	52,418	\$ 51,877	100%	100%	51,877
40	36700	Mains Cathodic Protection	\$ 86,954	-	86,954	100%	100%	86,954	\$ 88,802	100%	100%	88,802
41	36701	Mains - Steel	\$ 17,765,733	-	17,765,733	100%	100%	17,765,733	\$ 17,796,626	100%	100%	17,796,626
42	36703	Mains - Anodes		-	-	100%	100%	-		100%	100%	-
43	36900	Meas. & Reg. Equipment	\$ 344,824	-	344,824	100%	100%	344,824	\$ 336,328	100%	100%	336,328
44	36901	Meas. & Reg. Equipment	\$ 1,744,584	-	1,744,584	100%	100%	1,744,584	\$ 1,720,338	100%	100%	1,720,338
45												
46		Total Production Plant - LPG Reserves	\$ 20,431,483	\$ -	\$ 20,431,483			\$ 20,431,483	\$ 20,424,733			\$ 20,424,733
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights		\$ -	\$ -	100%	100%	\$ -		100%	100%	\$ -
50	37401	Land		-	-	100%	100%	-		100%	100%	-
51	37402	Land Rights	\$ 202,160	-	202,160	100%	100%	202,160	\$ 178,054	100%	100%	178,054
52	37403	Land Other		-	-	100%	100%	-		100%	100%	-
53	37500	Structures & Improvements	\$ 108,955	-	108,955	100%	100%	108,955	\$ 105,493	100%	100%	105,493
54	37501	Structures & Improvements T.B.	\$ 70,041	-	70,041	100%	100%	70,041	\$ 69,013	100%	100%	69,013
55	37502	Land Rights	\$ 34,747	-	34,747	100%	100%	34,747	\$ 34,271	100%	100%	34,271
56	37503	Improvements	\$ 1,864	-	1,864	100%	100%	1,864	\$ 1,822	100%	100%	1,822
57	37600	Mains Cathodic Protection	\$ 9,460,082	-	9,460,082	100%	100%	9,460,082	\$ 11,165,797	100%	100%	11,165,797
58	37601	Mains - Steel	\$ 30,142,778	-	30,142,778	100%	100%	30,142,778	\$ 29,873,952	100%	100%	29,873,952
59	37602	Mains - Plastic	\$ 15,541,180	-	15,541,180	100%	100%	15,541,180	\$ 15,457,238	100%	100%	15,457,238
60	37603	Mains - Anodes		-	-	100%	100%	-		100%	100%	-
61	37604	Mains - Leak Clamps		-	-	100%	100%	-		100%	100%	-
62	37800	Meas & Reg. Sta. Equip - General	\$ 2,117,376	-	2,117,376	100%	100%	2,117,376	\$ 1,990,207	100%	100%	1,990,207
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 890,630	-	890,630	100%	100%	890,630	\$ 871,085	100%	100%	871,085
64	37905	Meas & Reg. Sta. Equipment T.b.	\$ 992,005	-	992,005	100%	100%	992,005	\$ 977,695	100%	100%	977,695
65	38000	Services	\$ 35,893,125	-	35,893,125	100%	100%	35,893,125	\$ 35,776,602	100%	100%	35,776,602
66	38100	Meters	\$ 19,513,576	-	19,513,576	100%	100%	19,513,576	\$ 18,283,181	100%	100%	18,283,181
67	38200	Meter Installaitons	\$ 25,764,183	-	25,764,183	100%	100%	25,764,183	\$ 25,064,929	100%	100%	25,064,929
68	38300	House Regulators	\$ 3,965,783	-	3,965,783	100%	100%	3,965,783	\$ 3,792,720	100%	100%	3,792,720
69	38400	House Reg. Installations	\$ 88,617	-	88,617	100%	100%	88,617	\$ 86,098	100%	100%	86,098
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,867,316	-	2,867,316	100%	100%	2,867,316	\$ 2,861,446	100%	100%	2,861,446
71												
72		Total Distribution Plant Reserves	\$ 147,654,419	\$ -	\$ 147,654,419			\$ 147,654,419	\$ 146,589,604			\$ 146,589,604

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(b)(3)  
 Schedule B-3 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Balance	Adjustments								
73												
74		General Plant										
75	38900	38900-Land & Land Rights		\$ -	\$ -	100%	100%	\$ -		100%	100%	\$ -
76	39000	39000-Structures & Improvements	\$ 1,078,234	-	1,078,234	100%	100%	1,078,234	\$ 928,137	100%	100%	928,137
77	39002	39002-Structures - Brick	\$ 103,168	-	103,168	100%	100%	103,168	\$ 99,914	100%	100%	99,914
78	39003	39003-Improvements	\$ 274,645	-	274,645	100%	100%	274,645	\$ 261,312	100%	100%	261,312
79	39004	39004-Air Conditioning Equipment	\$ 4,562	-	4,562	100%	100%	4,562	\$ 4,319	100%	100%	4,319
80	39009	39009-Improv. to Leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,193,566	100%	100%	1,193,566
81	39100	39100-Office Furniture & Equipment	\$ 1,082,876	-	1,082,876	100%	100%	1,082,876	\$ 1,073,940	100%	100%	1,073,940
82	39103	Office Machines		-	-	100%	100%	-		100%	100%	-
83	39200	39200-Transportation Equipment	\$ 101,148	-	101,148	100%	100%	101,148	\$ 83,222	100%	100%	83,222
84	39202	39202-WKG Trailers	\$ (2,333)	-	(2,333)	100%	100%	(2,333)	\$ (2,499)	100%	100%	(2,499)
85	39400	39400-Tools, Shop, & Garage Equip.	\$ 1,171,294	-	1,171,294	100%	100%	1,171,294	\$ 1,021,922	100%	100%	1,021,922
86	39603	39603-Ditchers	\$ 36,441	-	36,441	100%	100%	36,441	\$ 36,169	100%	100%	36,169
87	39604	39604-Backhoes	\$ 57,728	-	57,728	100%	100%	57,728	\$ 57,274	100%	100%	57,274
88	39605	39605-Welders	\$ 17,873	-	17,873	100%	100%	17,873	\$ 17,005	100%	100%	17,005
89	39700	39700-Communication Equipment	\$ 252,812	-	252,812	100%	100%	252,812	\$ 225,399	100%	100%	225,399
90	39701	Communication Equip.		-	-	100%	100%	-		100%	100%	-
91	39702	Communication Equip.		-	-	100%	100%	-		100%	100%	-
92	39705	39705-Comm. Equip. - Telemetering		-	-	100%	100%	-		100%	100%	-
93	39800	39800-Miscellaneous Equipment	\$ 2,017,426	-	2,017,426	100%	100%	2,017,426	\$ 1,829,577	100%	100%	1,829,577
94	39901	Servers Hardware	\$ 5,401	-	5,401	100%	100%	5,401	\$ 4,563	100%	100%	4,563
95	39902	Servers Software		-	-	100%	100%	-		100%	100%	-
96	39903	39903-Oth Tang Prop - Network - H/W	\$ 55,853	-	55,853	100%	100%	55,853	\$ 47,820	100%	100%	47,820
97	39906	39906-Oth Tang Prop - PC Hardware	\$ 630,464	-	630,464	100%	100%	630,464	\$ 550,862	100%	100%	550,862
98	39907	39907-Oth Tang Prop - PC Software		-	-	100%	100%	-		100%	100%	-
99	39908	39908-Oth Tang Prop - Appl Software	\$ 102,179	-	102,179	100%	100%	102,179	\$ 106,593	100%	100%	106,593
100		Retirement Work in Progress	\$ (5,867,803)	-	(5,867,803)	100%	100%	(5,867,803)	\$ (5,923,159)	100%	100%	(5,923,159)
101		Retirement Work in Progress Recon		-	-	100%	100%	-		100%	100%	-
102		AR 15 general plant amortization		-	-	100%	100%	-		100%	100%	-
103												
104		Total General Plant Reserves	\$ 2,368,163	\$ -	\$ 2,368,163			\$ 2,368,163	\$ 1,615,935			\$ 1,615,935
105												
106		Total Depr Reserves (Div 9)	\$ 175,667,115	\$ -	\$ 175,667,115			\$ 175,667,115	\$ 173,715,056			\$ 173,715,056

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 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

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 Schedule B-3 B  
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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
107												
108		<b>Kentucky-Mid-States General Office (Division 091)</b>										
109												
110		<u>Intangible Plant</u>										
111	30100	Organization	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
112	30300	Misc Intangible Plant	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
113												
114		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
115												
116		<u>Distribution Plant</u>										
117	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
118	35010	Land	-	-	-	100%	49.78%	-	-	100%	49.78%	-
119	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
120	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	49.78%	-
121	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
123	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
124	37503	improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
125	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	49.78%	-
126	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	49.78%	-
127	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	49.78%	-
128	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	49.78%	-
129	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	49.78%	-
130	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
131	38000	Services	-	-	-	100%	49.78%	-	-	100%	49.78%	-
132	38100	Meters	-	-	-	100%	49.78%	-	-	100%	49.78%	-
133	38200	Meter installaitons	-	-	-	100%	49.78%	-	-	100%	49.78%	-
134	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	49.78%	-
135	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	49.78%	-
136	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
137	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	49.78%	-
138												
139		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -



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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
140												
141		<u>General Plant</u>										
142	39001	39001-Structures - Frame	\$ 102,169	-	\$ 102,169	100.00%	49.78%	50,860	\$ 99,766	100.00%	49.78%	\$ 49,663
143	39004	39004-Air Conditioning Equipment	\$ 9,379	-	9,379	100%	49.78%	4,669	\$ 8,815	100%	49.78%	4,388
144	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	49.78%	19,332	\$ 38,834	100%	49.78%	19,332
145	39100	39100-Office Furniture & Equipment	\$ 40,147	-	40,147	100%	49.78%	19,985	\$ 40,035	100%	49.78%	19,930
146	39101	Office Furniture And	-	-	-	100%	49.78%	-	-	100%	49.78%	-
147	39103	Office Machines	-	-	-	100%	49.78%	-	-	100%	49.78%	-
148	39200	39200-Trans Equip- Group	\$ 16,534	-	16,534	100%	49.78%	8,231	\$ 15,624	100%	49.78%	7,778
149	39300	Stores Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
150	39400	39400-Tools, Shop, & Garage Equip.	\$ 137,901	-	137,901	100%	49.78%	68,647	\$ 134,911	100%	49.78%	67,159
151	39600	39600-Power Operated Equipment	\$ 7,955	-	7,955	100%	49.78%	3,960	\$ 7,508	100%	49.78%	3,737
152	39700	39700-Communication Equipment	\$ (7,962)	-	(7,962)	100%	49.78%	(3,964)	\$ (8,550)	100%	49.78%	(4,256)
153	39701	Communication Equip.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
154	39702	Communication Equip.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
155	39800	39800-Miscellaneous Equipment	\$ 702,501	-	702,501	100%	49.78%	349,705	\$ 688,375	100%	49.78%	342,673
156	39900	39900-Other Tangible Property	-	-	-	100%	49.78%	-	-	100%	49.78%	-
157	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,766)	-	(34,766)	100%	49.78%	(17,306)	\$ (34,766)	100%	49.78%	(17,306)
158	39902	39902-Oth Tang Prop - Servers - S/W	-	-	-	100%	49.78%	-	-	100%	49.78%	-
159	39903	39903-Oth Tang Prop - Network - H/W	-	-	-	100%	49.78%	-	-	100%	49.78%	-
160	39906	39906-Oth Tang Prop - PC Hardware	\$ 70,196	-	70,196	100%	49.78%	34,944	\$ 70,196	100%	49.78%	34,944
161	39907	39907-Oth Tang Prop - PC Software	\$ 26,752	-	26,752	100%	49.78%	13,317	\$ 22,848	100%	49.78%	11,374
162	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	49.78%	412,432	\$ 828,509	100%	49.78%	412,432
163		Retirement Work in Progress	\$ 52,517	-	52,517	100%	49.78%	26,143	\$ 52,517	100%	49.78%	26,143
164												
165		Total General Plant	\$ 1,990,667	\$ -	\$ 1,990,667			\$ 990,954	\$ 1,964,623			\$ 977,990
166												
167		Total Depr Reserves (Div 91)	\$ 1,990,667	\$ -	\$ 1,990,667			\$ 990,954	\$ 1,964,623			\$ 977,990

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
168												
169		Shared Services General Office (Division 002)										
170												
171		General Plant										
172	39000	39000-Structures & Improvements	\$ 515,896	-	\$ 515,896	10.40%	49.78%	26,709	\$ 493,325	10.40%	49.78%	\$ 25,540
173	39005	39005-G-Structures & Improvements	\$ 3,750,275	-	3,750,275	100.00%	1.57%	58,903	\$ 3,609,377	100.00%	1.57%	56,690
174	39009	39009-Improv. to Leased Premises	\$ 9,430,447	-	9,430,447	10.40%	49.78%	488,226	\$ 9,338,900	10.40%	49.78%	483,486
175	39020	Struct & Improv AEAM	\$ 36	-	36	100.00%	6.36%	2	\$ 7	100.00%	6.36%	0
176	39029	Improv-Leased AEAM	\$ 41	-	41	100.00%	6.36%	3	\$ 16	100.00%	6.36%	1
177	39100	39100-Office Furniture & Equipment	\$ 1,961,324	-	1,961,324	10.40%	49.78%	101,540	\$ 1,852,448	10.40%	49.78%	95,903
178	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.40%	49.78%	0	\$ 1	10.40%	49.78%	0
179	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.40%	49.78%	0	\$ 0	10.40%	49.78%	0
180	39104	39104-G-Office Furniture & Equip.	\$ 32,949	-	32,949	100.00%	1.57%	518	\$ 32,831	100.00%	1.57%	516
181	39120	Off Furn & Equip-AEAM	\$ 107,407	-	107,407	100.00%	6.36%	6,833	\$ 102,139	100.00%	6.36%	6,498
182	39200	39200-Transportation Equipment	\$ 5,697	-	5,697	10.40%	49.78%	295	\$ 5,459	10.40%	49.78%	283
183	39300	39300-Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ 32,786	10.40%	49.78%	1,697
184	39400	39400-Tools, Shop, & Garage Equip.	\$ 36,080	-	36,080	10.40%	49.78%	1,868	\$ 388	10.40%	49.78%	20
185	39420	Tools And Garage-AEAM	\$ 388	-	388	100.00%	6.36%	25	\$ 535,087	100.00%	6.36%	34,044
186	39500	39500-Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ 3,769	10.40%	49.78%	195
187	39700	39700-Communication Equipment	\$ 564,576	-	564,576	10.40%	49.78%	29,229	\$ 44,948	10.40%	49.78%	2,327
188	39720	Commun Equip AEAM	\$ 4,018	-	4,018	100.00%	6.36%	256	\$ 813	100.00%	6.36%	52
189	39800	39800-Miscellaneous Equipment	\$ 47,197	-	47,197	10.40%	49.78%	2,443	\$ 163,006	10.40%	49.78%	8,439
190	39820	Misc Equip - AEAM	\$ 919	-	919	100.00%	6.36%	58	\$ 15,651,101	100.00%	6.36%	995,761
191	39900	39900-Other Tangible Equipm	\$ 163,672	-	163,672	10.40%	49.78%	8,474	\$ 16,967,753	10.40%	49.78%	878,441
192	39901	39901-Oth Tang Prop - Servers - H/W	\$ 4,006,634	-	4,006,634	10.40%	49.78%	207,428	\$ 2,538,949	10.40%	49.78%	131,444
193	39902	39902-Oth Tang Prop - Servers - S/W	\$ 15,679,286	-	15,679,286	10.40%	49.78%	811,735	\$ 789,170	10.40%	49.78%	40,856
194	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,656,791	-	2,656,791	10.40%	49.78%	137,545	\$ 248,417	10.40%	49.78%	12,861
195	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.40%	49.78%	-		10.40%	49.78%	-
196	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.40%	49.78%	-		10.40%	49.78%	-
197	39906	39906-Oth Tang Prop - PC Hardware	\$ 197,923	-	197,923	10.40%	49.78%	10,247	\$ 789,170	10.40%	49.78%	40,856
198	39907	39907-Oth Tang Prop - PC Software	\$ 296,692	-	296,692	10.40%	49.78%	15,360	\$ 248,417	10.40%	49.78%	12,861
199	39908	39908-Oth Tang Prop - Appl Software	\$ 31,951,302	-	31,951,302	10.40%	49.78%	1,654,157	\$ 33,111,165	10.40%	49.78%	1,714,205
200	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 45,655	-	45,655	10.40%	49.78%	2,364	\$ 44,600	10.40%	49.78%	2,309
201	39921	Servers-Hardware-AEAM	\$ 376,443	-	376,443	100.00%	6.36%	23,950	\$ 905,891	100.00%	6.36%	57,635
202	39922	Servers-Software-AEAM	\$ 476,509	-	476,509	100.00%	6.36%	30,317	\$ 461,135	100.00%	6.36%	29,339
203	39923	Network Hardware-AEAM	\$ 8,124	-	8,124	100.00%	6.36%	517	\$ 40,846	100.00%	6.36%	2,589
204	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-		10.40%	49.78%	-
205	39926	Pc Hardware-AEAM	\$ 70,041	-	70,041	100.00%	6.36%	4,456	\$ 55,324	100.00%	6.36%	3,520
206	39928	Application SW-AEAM	\$ 11,688,243	-	11,688,243	100.00%	6.36%	743,634	\$ 12,375,441	100.00%	6.36%	787,356
207	39931	ALGN-Servers-Hardware	\$ 67,820	-	67,820	100.00%	0.00%	-	\$ 53,677	100.00%	0.00%	-
208	39932	ALGN-Servers-Software	\$ 64,177	-	64,177	100.00%	0.00%	-	\$ 48,585	100.00%	0.00%	-
209	39938	ALGN-Application SW	\$ 4,105,282	-	4,105,282	100.00%	0.00%	-	\$ 3,516,852	100.00%	0.00%	-
210		Retirement Work in Progress	\$ 3,272	-	3,272	10.40%	49.78%	169	\$ 3,272	100.00%	49.78%	1,629
211												
212		Total Depr Reserves (Div 2)	\$ 88,315,115	\$ -	\$ 88,315,115			\$ 4,367,261	\$ 104,065,066			\$ 5,427,363
213												

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214		Shared Services Customer Support (Division 012)										
215												
216		General Plant										
217	38900	38900-Land		\$ -	\$ -	10.95%	51.52%	\$ -		10.95%	51.52%	\$ -
218	38910	38910-CKV-Land & Land Rights		-	-	100.00%	2.32%	-		100.00%	2.32%	-
219	39000	39000-Structures & Improvements	\$ 2,031,041	-	2,031,041	10.95%	51.52%	114,575	\$ 1,827,139	10.95%	51.52%	103,073
220	39009	39009-Improv. to Leased Premises	\$ 1,706,584	-	1,706,584	10.95%	51.52%	96,272	\$ 1,652,862	10.95%	51.52%	93,242
221	39010	39010-CKV-Structures & Improvements	\$ 2,965,821	-	2,965,821	100.00%	2.32%	68,766	\$ 2,760,956	100.00%	2.32%	64,016
222	39100	39100-Office Furniture & Equipment	\$ 871,797	-	871,797	10.95%	51.52%	49,180	\$ 867,808	10.95%	51.52%	48,955
223	39101	Office Furniture And		-	-	10.95%	51.52%	-		10.95%	51.52%	-
224	39102	Remittance Processing		-	-	10.95%	51.52%	-		10.95%	51.52%	-
225	39103	39103-Office Furn. - Copiers & Type		-	-	10.95%	51.52%	-		10.95%	51.52%	-
226	39110	CKV-Office Furn & Eq	\$ 49,450	-	49,450	100.00%	2.32%	1,147	\$ 48,677	100.00%	2.32%	1,129
227	39210	CKV-Transportation Eq	\$ 93,986	-	93,986	100.00%	2.32%	2,179	\$ 93,037	100.00%	2.32%	2,157
228	39410	CKV-Tools Shop Garage	\$ 126,415	-	126,415	100.00%	2.32%	2,931	\$ 105,567	100.00%	2.32%	2,448
229	39510	CKV-Laboratory Equip	\$ 16,571	-	16,571	100.00%	2.32%	384	\$ 15,391	100.00%	2.32%	357
230	39700	39700-Communication Equipment	\$ 1,087,103	-	1,087,103	10.95%	51.52%	61,326	\$ 1,033,280	10.95%	51.52%	58,290
231	39710	39710-CKV-Communication Equipment	\$ 159,295	-	159,295	100.00%	2.32%	3,693	\$ 151,146	100.00%	2.32%	3,504
232	39800	39800-Miscellaneous Equipment	\$ 12,862	-	12,862	10.95%	51.52%	726	\$ 11,881	10.95%	51.52%	670
233	39810	CKV-Misc Equipment	\$ 141,437	-	141,437	100.00%	2.32%	3,279	\$ 135,834	100.00%	2.32%	3,149
234	39900	39900-Other Tangible Property	\$ (154,265)	-	(154,265)	10.95%	51.52%	(8,702)	\$ 261,583	10.95%	51.52%	14,756
235	39901	39901-Oth Tang Prop - Servers - H/W	\$ 4,216,498	-	4,216,498	10.95%	51.52%	237,862	\$ 4,465,584	10.95%	51.52%	251,913
236	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,232,353	-	1,232,353	10.95%	51.52%	69,520	\$ 1,145,304	10.95%	51.52%	64,609
237	39903	39903-Oth Tang Prop - Network - H/W	\$ 377,897	-	377,897	10.95%	51.52%	21,318	\$ 352,111	10.95%	51.52%	19,863
238	39906	39906-Oth Tang Prop - PC Hardware	\$ (40,379)	-	(40,379)	10.95%	51.52%	(2,278)	\$ 340,948	10.95%	51.52%	19,234
239	39907	39907-Oth Tang Prop - PC Software	\$ (57,199)	-	(57,199)	10.95%	51.52%	(3,227)	\$ 71,600	10.95%	51.52%	4,039
240	39908	39908-Oth Tang Prop - Appl Software	\$ 31,814,881	-	31,814,881	10.95%	51.52%	1,794,747	\$ 28,881,742	10.95%	51.52%	1,629,282
241	39910	39910-CKV-Other Tangible Property	\$ 180,472	-	180,472	100.00%	2.32%	4,184	\$ 155,065	100.00%	2.32%	3,595
242	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 34,646	-	34,646	100.00%	2.32%	803	\$ 171,435	100.00%	2.32%	3,975
243	39917	39917-CKV-Oth Tang Prop-PC Software	\$ (28,287)	-	(28,287)	100.00%	2.32%	(656)	\$ 41,091	100.00%	2.32%	953
244	39918	CKV-Oth Tang Prop-App	\$ (9,966)	-	(9,966)	100.00%	2.32%	(231)	\$ 3,958	100.00%	2.32%	92
245	39924	Oth Tang Prop - Gen.		-	-	10.95%	51.52%	-		10.95%	51.52%	-
246		RWIP		-	-	10.95%	51.52%	-		10.95%	51.52%	-
247												
248		Total Depr Reserves (Div 12)	\$ 46,829,013	\$ -	\$ 46,829,013			\$ 2,517,799	\$ 44,593,998			\$ 2,393,301
249												
250		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 312,801,909	\$ -	\$ 312,801,909			\$ 183,543,129	\$ 324,338,743			\$ 182,513,709

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Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s):

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reserv	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,464	-	4,464	100%	100%	4,464	\$ 4,453	100%	100%	4,453
17	35100	Structures and Improvements	\$ 6,437	-	6,437	100%	100%	6,437	\$ 6,289	100%	100%	6,289
18	35102	Compression Station Equipment	\$ 114,702	-	114,702	100%	100%	114,702	\$ 113,744	100%	100%	113,744
19	35103	Meas. & Reg. Sta. Structures	\$ 20,587	-	20,587	100%	100%	20,587	\$ 20,483	100%	100%	20,483
20	35104	Other Structures	\$ 101,030	-	101,030	100%	100%	101,030	\$ 100,144	100%	100%	100,144
21	35200	Wells \ Rights of Way	\$ 1,271,387	-	1,271,387	100%	100%	1,271,387	\$ 1,190,830	100%	100%	1,190,830
22	35201	Well Construction	\$ 1,432,431	-	1,432,431	100%	100%	1,432,431	\$ 1,419,511	100%	100%	1,419,511
23	35202	Well Equipment	\$ 450,595	-	450,595	100%	100%	450,595	\$ 450,595	100%	100%	450,595
24	35203	Cushion Gas	\$ 770,288	-	770,288	100%	100%	770,288	\$ 758,594	100%	100%	758,594
25	35210	Leaseholds	\$ 168,338	-	168,338	100%	100%	168,338	\$ 168,062	100%	100%	168,062
26	35211	Storage Rights	\$ 44,196	-	44,196	100%	100%	44,196	\$ 43,956	100%	100%	43,956
27	35301	Field Lines	\$ (87,598)	-	(87,598)	100%	100%	(87,598)	\$ (88,396)	100%	100%	(88,396)
28	35302	Tributary Lines	\$ 190,129	-	190,129	100%	100%	190,129	\$ 189,177	100%	100%	189,177
29	35400	Compressor Station Equipment	\$ 505,702	-	505,702	100%	100%	505,702	\$ 497,853	100%	100%	497,853
30	35500	Meas & Reg. Equipment	\$ 204,824	-	204,824	100%	100%	204,824	\$ 202,544	100%	100%	202,544
31	35600	Purification Equipment	\$ 195,903	-	195,903	100%	100%	195,903	\$ 191,797	100%	100%	191,797
32												
33		Total Storage Plant Reserves	\$ 5,393,416	\$ -	\$ 5,393,416			\$ 5,393,416	\$ 5,269,635			\$ 5,269,635

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 Workpaper Reference No(s): \_\_\_\_\_

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 432,651	-	432,651	100%	100%	432,651	\$ 428,096	100%	100%	428,096
38	36602	Structures & Improvements	\$ 17,141	-	17,141	100%	100%	17,141	\$ 16,837	100%	100%	16,837
39	36603	Other Structures	\$ 53,443	-	53,443	100%	100%	53,443	\$ 53,066	100%	100%	53,066
40	36700	Mains Cathodic Protection	\$ 100,998	-	100,998	100%	100%	100,998	\$ 98,316	100%	100%	98,316
41	36701	Mains - Steel	\$ 15,791,013	-	15,791,013	100%	100%	15,791,013	\$ 16,387,961	100%	100%	16,387,961
42	36703	Mains - Anodes	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
43	36900	Meas. & Reg. Equipment	\$ 359,101	-	359,101	100%	100%	359,101	\$ 353,469	100%	100%	353,469
44	36901	Meas. & Reg. Equipment	\$ 1,791,727	-	1,791,727	100%	100%	1,791,727	\$ 1,774,251	100%	100%	1,774,251
45												
46		Total Production Plant - LPG Reserves	\$ 18,546,074	\$ -	\$ 18,546,074			\$ 18,546,074	\$ 19,111,996			\$ 19,111,996
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
51	37402	Land Rights	\$ 260,969	-	260,969	100%	100%	260,969	\$ 235,363	100%	100%	235,363
52	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
53	37500	Structures & Improvements	\$ 116,704	-	116,704	100%	100%	116,704	\$ 113,695	100%	100%	113,695
54	37501	Structures & Improvements T.B.	\$ 72,342	-	72,342	100%	100%	72,342	\$ 71,449	100%	100%	71,449
55	37502	Land Rights	\$ 35,813	-	35,813	100%	100%	35,813	\$ 35,399	100%	100%	35,399
56	37503	Improvements	\$ 1,956	-	1,956	100%	100%	1,956	\$ 1,920	100%	100%	1,920
57	37600	Mains Cathodic Protection	\$ 13,343,000	-	13,343,000	100%	100%	13,343,000	\$ 13,210,658	100%	100%	13,210,658
58	37601	Mains - Steel	\$ 35,444,734	-	35,444,734	100%	100%	35,444,734	\$ 33,671,112	100%	100%	33,671,112
59	37602	Mains - Plastic	\$ 20,622,437	-	20,622,437	100%	100%	20,622,437	\$ 19,028,671	100%	100%	19,028,671
60	37603	Mains - Anodes	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
61	37604	Mains - Leak Clamps	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
62	37800	Meas & Reg. Sta. Equip - General	\$ 3,376,893	-	3,376,893	100%	100%	3,376,893	\$ 2,894,799	100%	100%	2,894,799
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 1,036,623	-	1,036,623	100%	100%	1,036,623	\$ 984,409	100%	100%	984,409
64	37905	Meas & Reg. Sta. Equipment T.B.	\$ 1,061,490	-	1,061,490	100%	100%	1,061,490	\$ 1,038,111	100%	100%	1,038,111
65	38000	Services	\$ 28,726,410	-	28,726,410	100%	100%	28,726,410	\$ 30,562,139	100%	100%	30,562,139
66	38100	Meters	\$ 22,606,422	-	22,606,422	100%	100%	22,606,422	\$ 21,386,354	100%	100%	21,386,354
67	38200	Meter Installaitons	\$ 27,709,401	-	27,709,401	100%	100%	27,709,401	\$ 26,987,899	100%	100%	26,987,899
68	38300	House Regulators	\$ 4,582,202	-	4,582,202	100%	100%	4,582,202	\$ 4,321,265	100%	100%	4,321,265
69	38400	House Reg. Installations	\$ 98,891	-	98,891	100%	100%	98,891	\$ 94,403	100%	100%	94,403
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 3,014,910	-	3,014,910	100%	100%	3,014,910	\$ 2,958,741	100%	100%	2,958,741
71												
72		Total Distribution Plant Reserves	\$ 162,111,198	\$ -	\$ 162,111,198			\$ 162,111,198	\$ 157,596,387			\$ 157,596,387

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 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
73												
74		General Plant										
75	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
76	39000	39000-Structures & Improvements	\$ 1,376,546	-	1,376,546	100%	100%	1,376,546	\$ 1,253,482	100%	100%	1,253,482
77	39002	39002-Structures - Brick	\$ 110,370	-	110,370	100%	100%	110,370	\$ 107,583	100%	100%	107,583
78	39003	39003-Improvements	\$ 304,148	-	304,148	100%	100%	304,148	\$ 292,730	100%	100%	292,730
79	39004	39004-Air Conditioning Equipment	\$ 5,415	-	5,415	100%	100%	5,415	\$ 5,049	100%	100%	5,049
80	39009	39009-Improv. to Leased Premises	\$ 1,248,110	-	1,248,110	100%	100%	1,248,110	\$ 1,248,110	100%	100%	1,248,110
81	39100	39100-Office Furniture & Equipment	\$ 1,191,625	-	1,191,625	100%	100%	1,191,625	\$ 1,144,609	100%	100%	1,144,609
82	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
83	39200	39200-Transportation Equipment	\$ 119,478	-	119,478	100%	100%	119,478	\$ 113,788	100%	100%	113,788
84	39202	39202-WKG Trailers	\$ (2,529)	-	(2,529)	100%	100%	(2,529)	\$ (2,529)	100%	100%	(2,529)
85	39400	39400-Tools, Shop, & Garage Equip.	\$ 1,424,932	-	1,424,932	100%	100%	1,424,932	\$ 1,300,851	100%	100%	1,300,851
86	39603	39603-Ditchers	\$ 39,655	-	39,655	100%	100%	39,655	\$ 39,655	100%	100%	39,655
87	39604	39604-Backhoes	\$ 62,818	-	62,818	100%	100%	62,818	\$ 62,818	100%	100%	62,818
88	39605	39605-Welders	\$ 19,456	-	19,456	100%	100%	19,456	\$ 19,456	100%	100%	19,456
89	39700	39700-Communication Equipment	\$ 286,494	-	286,494	100%	100%	286,494	\$ 269,010	100%	100%	269,010
90	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
91	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
92	39705	39705-Comm. Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39800	39800-Miscellaneous Equipment	\$ 2,170,177	-	2,170,177	100%	100%	2,170,177	\$ 2,072,883	100%	100%	2,072,883
94	39901	Servers Hardware	\$ 7,698	-	7,698	100%	100%	7,698	\$ 6,670	100%	100%	6,670
95	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39903	39903-Oth Tang Prop - Network - H/W	\$ 71,374	-	71,374	100%	100%	71,374	\$ 64,644	100%	100%	64,644
97	39906	39906-Oth Tang Prop - PC Hardware	\$ (85,447)	-	(85,447)	100%	100%	(85,447)	\$ 112,226	100%	100%	112,226
98	39907	39907-Oth Tang Prop - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
99	39908	39908-Oth Tang Prop - Appl Software	\$ 123,061	-	123,061	100%	100%	123,061	\$ 117,916	100%	100%	117,916
100		Retirement Work in Progress	\$ (6,374,709)	-	(6,374,709)	100%	100%	(6,374,709)	\$ (6,374,709)	100%	100%	(6,374,709)
		Retirement Work in Progress Recon	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
101		AR 15 general plant amortization	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
102												
103		Total General Plant Reserves	\$ 2,098,673	\$ -	\$ 2,098,673			\$ 2,098,673	\$ 1,854,243			\$ 1,854,243
104												
105		Total Depr Reserves (Div 9)	\$ 188,277,542	\$ -	\$ 188,277,542			\$ 188,277,542	\$ 183,960,444			\$ 183,960,444
106												
107												

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
108		<b>Kentucky-Mid-States General Office (Division 091)</b>										
109												
110												
111		<u>Intangible Plant</u>										
112	30100	Organization	\$ -	\$ -	\$ -	100%	49.78%	\$ -	-	100%	49.78%	\$ -
113	30300	Misc Intangible Plant	\$ -	\$ -	\$ -	100%	49.78%	\$ -	-	100%	49.78%	\$ -
114												
115		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	-			\$ -
116												
117		<u>Distribution Plant</u>										
118	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	-	100%	49.78%	\$ -
119	35010	Land	-	-	-	100%	49.78%	-	-	100%	49.78%	-
120	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
121	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	49.78%	-
122	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
123	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
124	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
125	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
126	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	49.78%	-
127	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	49.78%	-
128	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	49.78%	-
129	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	49.78%	-
130	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	49.78%	-
131	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
132	38000	Services	-	-	-	100%	49.78%	-	-	100%	49.78%	-
133	38100	Meters	-	-	-	100%	49.78%	-	-	100%	49.78%	-
134	38200	Meter Installaitons	-	-	-	100%	49.78%	-	-	100%	49.78%	-
135	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	49.78%	-
136	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	49.78%	-
137	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
138	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	49.78%	-
139												
140		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	-			\$ -

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141												
142		General Plant										
143	39001	39001-Structures - Frame	\$ 108,392	\$ -	\$ 108,392	100.00%	49.78%	\$ 53,957	\$ 105,881	100.00%	49.78%	\$ 52,708
144	39004	39004-Air Conditioning Equipment	\$ 10,788	-	10,788	100%	49.78%	5,370	\$ 10,224	100%	49.78%	5,090
145	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	49.78%	19,332	\$ 38,834	100%	49.78%	19,332
146	39100	39100-Office Furniture & Equipment	\$ 38,609	-	38,609	100%	49.78%	19,220	\$ 38,609	100%	49.78%	19,220
147	39101	Office Furniture And	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
148	39103	Office Machines	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
149	39200	39200-Trans Equip- Group	\$ 18,749	-	18,749	100%	49.78%	9,333	\$ 17,869	100%	49.78%	8,895
150	39300	Stores Equipment	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
151	39400	39400-Tools, Shop, & Garage Equip.	\$ 148,312	-	148,312	100%	49.78%	73,830	\$ 143,854	100%	49.78%	71,611
152	39600	39600-Power Operated Equipment	\$ 9,399	-	9,399	100%	49.78%	4,679	\$ 8,789	100%	49.78%	4,375
153	39700	39700-Communication Equipment	\$ (4,350)	-	(4,350)	100%	49.78%	(2,165)	\$ (6,009)	100%	49.78%	(2,991)
154	39701	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
155	39702	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
156	39800	39800-Miscellaneous Equipment	\$ 734,152	-	734,152	100%	49.78%	365,461	\$ 721,858	100%	49.78%	359,341
157	39900	39900-Other Tangible Property	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
158	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,766)	-	(34,766)	100%	49.78%	(17,306)	\$ (34,766)	100%	49.78%	(17,306)
159	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
160	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
161	39906	39906-Oth Tang Prop - PC Hardware	\$ 70,196	-	70,196	100%	49.78%	34,944	\$ 70,196	100%	49.78%	34,944
162	39907	39907-Oth Tang Prop - PC Software	\$ 54,468	-	54,468	100%	49.78%	27,114	\$ 42,359	100%	49.78%	21,086
163	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	49.78%	412,432	\$ 828,509	100%	49.78%	412,432
164		Retirement Work in Progress	\$ 52,517	-	52,517	100%	49.78%	26,143	\$ 52,517	100%	49.78%	26,143
165												
166		Total General Plant	\$ 2,073,811	\$ -	\$ 2,073,811			\$ 1,032,343	\$ 2,038,725			\$ 1,014,877
167												
168		Total Depr Reserves (Div 91)	\$ 2,073,811	\$ -	\$ 2,073,811			\$ 1,032,343	\$ 2,038,725			\$ 1,014,877



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period \_\_\_\_\_  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(b)3  
 Schedule B-3 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
169												
170		Shared Services General Office (Division 002)										
171												
172		General Plant										
173	39000	39000-Structures & Improvements	\$ 582,515	\$ -	\$ 582,515	10.40%	49.78%	30,157	\$ 555,048	10.40%	49.78%	\$ 28,735
174	39005	39005-G-Structures & Improvements	\$ 4,093,328	-	4,093,328	100.00%	1.57%	64,291	\$ 3,955,061	100.00%	1.57%	62,119
175	39009	39009-Improv. to Leased Premises	\$ 9,316,766	-	9,316,766	10.40%	49.78%	482,340	\$ 9,316,766	10.40%	49.78%	482,340
176	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.36%	(0)	\$ (0)	100.00%	6.36%	(0)
177	39029	Improv-Leased AEAM	\$ 736	-	736	100.00%	6.36%	47	\$ 433	100.00%	6.36%	28
178	39100	39100-Office Furniture & Equipment	\$ 2,207,717	-	2,207,717	10.40%	49.78%	114,296	\$ 2,105,155	10.40%	49.78%	108,986
179	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.40%	49.78%	0	\$ 1	10.40%	49.78%	0
180	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.40%	49.78%	0	\$ 0	10.40%	49.78%	0
181	39104	39104-G-Office Furniture & Equip.	\$ 40,482	-	40,482	100.00%	1.57%	636	\$ 37,320	100.00%	1.57%	586
182	39120	Off Furn & Equip-AEAM	\$ 120,389	-	120,389	100.00%	6.36%	7,659	\$ 115,175	100.00%	6.36%	7,328
183	39200	39200-Transportation Equipment	\$ 6,535	-	6,535	10.40%	49.78%	338	\$ 6,238	10.40%	49.78%	323
184	39300	39300-Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
185	39400	39400-Tools, Shop, & Garage Equip.	\$ 43,929	-	43,929	10.40%	49.78%	2,274	\$ 40,745	10.40%	49.78%	2,109
186	39420	Tools And Garage-AEAM	\$ 388	-	388	100.00%	6.36%	25	\$ 388	100.00%	6.36%	25
187	39500	39500-Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
188	39700	39700-Communication Equipment	\$ 641,492	-	641,492	10.40%	49.78%	33,211	\$ 611,091	10.40%	49.78%	31,637
189	39720	Commun Equip AEAM	\$ 4,672	-	4,672	100.00%	6.36%	297	\$ 4,414	100.00%	6.36%	281
190	39800	39800-Miscellaneous Equipment	\$ 57,586	-	57,586	10.40%	49.78%	2,981	\$ 53,976	10.40%	49.78%	2,794
191	39820	Misc Equip - AEAM	\$ 1,497	-	1,497	100.00%	6.36%	95	\$ 1,301	100.00%	6.36%	83
192	39900	39900-Other Tangible Equipm	\$ 162,984	-	162,984	10.40%	49.78%	8,438	\$ 162,984	10.40%	49.78%	8,438
193	39901	39901-Oth Tang Prop - Servers - H/W	\$ 28,340,239	-	28,340,239	10.40%	49.78%	1,467,208	\$ 26,275,002	10.40%	49.78%	1,360,288
194	39902	39902-Oth Tang Prop - Servers - S/W	\$ 21,199,798	-	21,199,798	10.40%	49.78%	1,097,539	\$ 20,004,927	10.40%	49.78%	1,035,679
195	39903	39903-Oth Tang Prop - Network - H/W	\$ 3,431,495	-	3,431,495	10.40%	49.78%	177,653	\$ 3,114,229	10.40%	49.78%	161,227
196	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
197	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
198	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,569,943	-	1,569,943	10.40%	49.78%	81,278	\$ 1,431,224	10.40%	49.78%	74,096
199	39907	39907-Oth Tang Prop - PC Software	\$ 436,957	-	436,957	10.40%	49.78%	22,622	\$ 380,965	10.40%	49.78%	19,723
200	39908	39908-Oth Tang Prop - Appl Software	\$ 41,719,463	-	41,719,463	10.40%	49.78%	2,159,867	\$ 39,245,354	10.40%	49.78%	2,031,779
201	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 44,629	-	44,629	10.40%	49.78%	2,311	\$ 44,629	10.40%	49.78%	2,311
202	39921	Servers-Hardware-AEAM	\$ 1,439,509	-	1,439,509	100.00%	6.36%	91,585	\$ 1,362,299	100.00%	6.36%	86,673
203	39922	Servers-Software-AEAM	\$ 623,008	-	623,008	100.00%	6.36%	39,637	\$ 580,068	100.00%	6.36%	36,907
204	39923	Network Hardware-AEAM	\$ 51,139	-	51,139	100.00%	6.36%	3,254	\$ 49,036	100.00%	6.36%	3,120
205	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
206	39926	Pc Hardware-AEAM	\$ 113,039	-	113,039	100.00%	6.36%	7,192	\$ 96,550	100.00%	6.36%	6,143
207	39928	Application SW-AEAM	\$ 14,889,595	-	14,889,595	100.00%	6.36%	947,312	\$ 14,212,410	100.00%	6.36%	904,228
208	39931	ALGN-Servers-Hardware	\$ 102,996	-	102,996	100.00%	0.00%	-	\$ 88,906	100.00%	0.00%	-
209	39932	ALGN-Servers-Software	\$ 102,617	-	102,617	100.00%	0.00%	-	\$ 87,180	100.00%	0.00%	-
210	39938	ALGN-Application SW	\$ 5,740,913	-	5,740,913	100.00%	0.00%	-	\$ 5,074,484	100.00%	0.00%	-
211		Retirement Work in Progress	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
212												
213		Total Depr Reserves (Div 2)	\$ 137,086,357	\$ -	\$ 137,086,357			\$ 6,844,543	\$ 129,013,380			\$ 6,457,986

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised  
 Workpaper Reference No(s):

FR 16(8)(b)3  
 Schedule B-3 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
214												
215		<b>Shared Services Customer Support (Division 012)</b>										
216												
217		<u>General Plant</u>										
218	38900	38900-Land	\$ -	\$ -	\$ -	10.95%	51.52%	\$ -	\$ -	10.95%	51.52%	\$ -
219	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.32%	-	\$ -	100.00%	2.32%	-
220	39000	39000-Structures & Improvements	\$ 2,494,295	-	2,494,295	10.95%	51.52%	140,709	\$ 2,303,627	10.95%	51.52%	129,953
221	39009	39009-Improv. to Leased Premises	\$ 1,813,284	-	1,813,284	10.95%	51.52%	102,291	\$ 1,767,449	10.95%	51.52%	99,706
222	39010	39010-CKV-Structures & Improvements	\$ 3,408,099	-	3,408,099	100.00%	2.32%	79,021	\$ 3,222,896	100.00%	2.32%	74,727
223	39100	39100-Office Furniture & Equipment	\$ 995,778	-	995,778	10.95%	51.52%	56,174	\$ 945,264	10.95%	51.52%	53,324
224	39101	Office Furniture And	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
225	39102	Remittance Processing	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
226	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
227	39110	CKV-Office Furn & Eq	\$ 72,530	-	72,530	100.00%	2.32%	1,682	\$ 61,948	100.00%	2.32%	1,436
228	39210	CKV-Transportation Eq	\$ 96,385	-	96,385	100.00%	2.32%	2,235	\$ 96,385	100.00%	2.32%	2,235
229	39410	CKV-Tools Shop Garage	\$ 184,199	-	184,199	100.00%	2.32%	4,271	\$ 157,579	100.00%	2.32%	3,654
230	39510	CKV-Laboratory Equip	\$ 19,548	-	19,548	100.00%	2.32%	453	\$ 18,360	100.00%	2.32%	426
231	39700	39700-Communication Equipment	\$ 1,229,135	-	1,229,135	10.95%	51.52%	69,338	\$ 1,173,177	10.95%	51.52%	66,181
232	39710	39710-CKV-Communication Equipment	\$ 180,991	-	180,991	100.00%	2.32%	4,196	\$ 172,465	100.00%	2.32%	3,999
233	39800	39800-Miscellaneous Equipment	\$ 18,363	-	18,363	10.95%	51.52%	1,036	\$ 16,511	10.95%	51.52%	931
234	39810	CKV-Misc Equipment	\$ 182,980	-	182,980	100.00%	2.32%	4,243	\$ 169,509	100.00%	2.32%	3,930
235	39900	39900-Other Tangible Property	\$ 604,449	-	604,449	10.95%	51.52%	34,098	\$ 563,364	10.95%	51.52%	31,781
236	39901	39901-Oth Tang Prop - Servers - H/W	\$ 6,484,556	-	6,484,556	10.95%	51.52%	365,808	\$ 5,994,286	10.95%	51.52%	338,151
237	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,461,754	-	1,461,754	10.95%	51.52%	82,461	\$ 1,371,386	10.95%	51.52%	77,363
238	39903	39903-Oth Tang Prop - Network - H/W	\$ 429,081	-	429,081	10.95%	51.52%	24,205	\$ 407,089	10.95%	51.52%	22,965
239	39906	39906-Oth Tang Prop - PC Hardware	\$ 716,762	-	716,762	10.95%	51.52%	40,434	\$ 661,521	10.95%	51.52%	37,318
240	39907	39907-Oth Tang Prop - PC Software	\$ 153,020	-	153,020	10.95%	51.52%	8,632	\$ 146,713	10.95%	51.52%	8,276
241	39908	39908-Oth Tang Prop - Appl Software	\$ 39,389,426	-	39,389,426	10.95%	51.52%	2,222,043	\$ 36,343,197	10.95%	51.52%	2,050,199
242	39910	39910-CKV-Other Tangible Property	\$ 231,991	-	231,991	100.00%	2.32%	5,379	\$ 209,812	100.00%	2.32%	4,865
243	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 307,866	-	307,866	100.00%	2.32%	7,138	\$ 282,904	100.00%	2.32%	6,559
244	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 85,140	-	85,140	100.00%	2.32%	1,974	\$ 81,696	100.00%	2.32%	1,894
245	39918	CKV-Oth Tang Prop-App	\$ 12,716	-	12,716	100.00%	2.32%	295	\$ 12,046	100.00%	2.32%	279
246	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
247		Retirement Work in Progress	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
248												
249		Total Depr Reserves (Div 12)	\$ 60,572,350	\$ -	\$ 60,572,350			\$ 3,258,117	\$ 56,179,183			\$ 3,020,151
250												
251		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 388,010,060	\$ -	\$ 388,010,060			\$ 199,412,545	\$ 371,191,731			\$ 194,453,459

Annual Report on the Financial Position of the Government of Ontario  
 2023-24  
 Financial Statements for the Year Ended 31 March 2024

Table 1: Summary of Financial Position (in millions of dollars)

Category	2023-24	2022-23	2021-22	2020-21
<b>Assets</b>				
<b>Non-current</b>				
Land	1,100,000	1,100,000	1,100,000	1,100,000
Investments	1,100,000	1,100,000	1,100,000	1,100,000
Financial	1,100,000	1,100,000	1,100,000	1,100,000
Intangible	1,100,000	1,100,000	1,100,000	1,100,000
Other	1,100,000	1,100,000	1,100,000	1,100,000
<b>Current</b>				
Accounts receivable	1,100,000	1,100,000	1,100,000	1,100,000
Inventory	1,100,000	1,100,000	1,100,000	1,100,000
Prepaid expenses	1,100,000	1,100,000	1,100,000	1,100,000
Other	1,100,000	1,100,000	1,100,000	1,100,000
<b>Liabilities</b>				
<b>Non-current</b>				
Long-term debt	1,100,000	1,100,000	1,100,000	1,100,000
Other	1,100,000	1,100,000	1,100,000	1,100,000
<b>Current</b>				
Accounts payable	1,100,000	1,100,000	1,100,000	1,100,000
Short-term debt	1,100,000	1,100,000	1,100,000	1,100,000
Other	1,100,000	1,100,000	1,100,000	1,100,000
<b>Equity</b>				
<b>Contributed</b>				
Share capital	1,100,000	1,100,000	1,100,000	1,100,000
Reserves	1,100,000	1,100,000	1,100,000	1,100,000
<b>Accumulated</b>				
Retained earnings	1,100,000	1,100,000	1,100,000	1,100,000
Other	1,100,000	1,100,000	1,100,000	1,100,000

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Allowance For Working Capital  
 as of December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised  
 Workpaper Reference No(s).

FR 16(8)(b)4  
 Schedule B-4 B  
 Witness: Waller, Christian

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	Lead/Lag Study		\$ 2,678,217
2	Material & Supplies	13 Month Average Balance	B-4.1	116,341
3	Gas Stored Underground	13 Month Average Balance	B-4.1	14,143,959
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 16,938,517</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Allowance For Working Capital  
 as of March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)4  
 Schedule B-4 F  
 Witness: Waller, Christian

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	Lead/Lag Study		\$ 2,692,759
2	Material & Supplies	13 Month Average Balance	B-4.1	117,866
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,905,991
4	Prepayments	13 Month Average Balance	B-4.1	<u>0</u>
5	Total Working Capital Requirements			<u>\$ 11,716,616</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Working Capital Components  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)4.1  
 Schedule B-4.1 B  
 Witness: Waller

Line No.	Description	Base Period Ending Balance			13 Month Average				
		12/31/2018 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	12/31/2018 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (226,583)	100%	100%	\$ (226,583)	\$ (387,670)	100%	100%	\$ (387,670)
3	KY/Mid-States General Office (Div 091)	618,073	100%	49.78%	307,677	1,012,478	100%	49.78%	504,012
4	Shared Services General Office (Div 002)	(0)	10.40%	49.78%	(0)	(0)	10.40%	49.78%	(0)
5	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
6	Total	\$ 391,490			\$ 81,094	\$ 624,808			\$ 116,341
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 16,883,249	100%	100%	\$ 16,883,249	\$ 14,143,959	100%	100%	#####
10	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
11	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
12	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
13	Total	\$ 16,883,249			\$ 16,883,249	\$ 14,143,959			#####
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
18	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
19	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ 17,274,739			\$ 16,964,343	\$ 14,768,767			#####

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Working Capital Components  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(b)4.1  
 Schedule B-4.1 F  
 Witness: Waller

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		3/31/2020 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	3/31/2020 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (402,124)	100%	100%	\$ (402,124)	\$ (402,124)	100%	100%	\$ (402,124)
3	KY/Mid-States General Office (Div 091)	1,044,575	100%	49.78%	519,990	1,044,575	100%	49.78%	519,990
4	Shared Services General Office (Div 002)	(0)	10.40%	49.78%	(0)	(0)	10.40%	49.78%	(0)
5	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
6	Total	<u>\$ 642,452</u>			<u>\$ 117,866</u>	<u>\$ 642,452</u>			<u>\$ 117,866</u>
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (1,769,904)	100%	100%	\$ (1,769,904)	\$ 8,905,991	100%	100%	\$ 8,905,991
10	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
11	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
12	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
13	Total	<u>\$ (1,769,904)</u>			<u>\$ (1,769,904)</u>	<u>\$ 8,905,991</u>			<u>\$ 8,905,991</u>
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
18	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
19	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
20	Total	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>
21									
22	Total Other Working Capital Allowances	<u>\$ (1,127,452)</u>			<u>\$ (1,652,038)</u>	<u>\$ 9,548,443</u>			<u>\$ 9,023,857</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Cash Working Capital Components - 1 / 8 O&M Expenses  
as of December 31, 2018

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s). FR 16(8)(b)4.2  
Schedule B-4.2 B  
Witness: Waller, Christian

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	709,798	12.50%	88,725
4	Transmission O&M Expense	479,476	12.50%	59,935
5	Distribution O&M Expense	9,376,800	12.50%	1,172,100
6	Customer Accting. & Collection	3,471,519	12.50%	433,940
7	Customer Service & Information	113,725	12.50%	14,216
8	Sales Expense	416,913	12.50%	52,114
9	Admin. & General Expense	<u>14,769,692</u>	12.50%	<u>1,846,212</u>
10	Total O & M Expenses	<u>\$ 29,337,924</u>		<u>\$ 3,667,241</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Cash Working Capital Components - 1 / 8 O&M Expenses  
 as of March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period

Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

Workpaper Reference No(s).

FR 16(8)(b)4.2

Schedule B-4.2 F

Witness: Waller, Christian

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	488,914	12.50%	61,114
4	Transmission O&M Expense	410,103	12.50%	51,263
5	Distribution O&M Expense	7,342,106	12.50%	917,763
6	Customer Accting. & Collection	2,646,900	12.50%	330,862
7	Customer Service & Information	128,272	12.50%	16,034
8	Sales Expense	208,278	12.50%	26,035
9	Admin. & General Expense	<u>15,996,974</u>	12.50%	<u>1,999,622</u>
10	Total O & M Expenses	<u>\$ 27,221,546</u>		<u>\$ 3,402,693</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s):

FR 16(b)5  
 Sch. B-5 B  
 Witness: Waller, Story

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
<b>DIVISION 09</b>										
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 10,483,201	100%	100%	\$ 10,483,201	\$ 9,788,365	100%	100%	\$ 9,788,365	
2										
3	Account 282 - Accumulated Deferred Income Taxes	(66,268,035)	100%	100%	(66,268,035)	(66,268,035)	100%	100%	(66,268,035)	
4										
5	Account 283 - Accumulated Deferred Income Taxes - Other	(7,784)	100%	100%	(7,784)	(7,784)	100%	100%	(7,784)	
6										
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (55,792,618)</u>			<u>\$ (55,792,618)</u>	<u>\$ (56,487,454)</u>			<u>\$ (56,487,454)</u>	
8										
9	<b>DIVISION 02</b>									
10	Account 190 - Accumulated Deferred Income Taxes	\$ 644,283,058	10.40%	49.78%	\$ 33,355,307	\$ 509,750,525	10.40%	49.78%	\$ 26,390,396	
11										
12	Account 282 - Accumulated Deferred Income Taxes	(19,248,322)	10.40%	49.78%	(996,509)	(13,953,200)	10.40%	49.78%	(722,374)	
13										
14	Account 283 - Accumulated Deferred Income Taxes - Other	25,526,701	10.40%	49.78%	1,321,548	22,614,466	10.40%	49.78%	1,170,778	
15										
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ 650,561,437</u>			<u>\$ 33,680,346</u>	<u>\$ 518,411,791</u>			<u>\$ 26,838,801</u>	
17	<b>DIVISION 12</b>									
18	Account 190 - Accumulated Deferred Income Taxes	\$ 18,620	10.95%	51.52%	\$ 1,050	\$ 21,214	10.95%	51.52%	\$ 1,197	
19										
20	Account 282 - Accumulated Deferred Income Taxes	(17,001,478)	10.95%	51.52%	(959,090)	(16,925,634)	10.95%	51.52%	(954,812)	
21										
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.95%	51.52%	0	0	10.95%	51.52%	0	
23										
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (16,982,858)</u>			<u>\$ (958,040)</u>	<u>\$ (16,904,420)</u>			<u>\$ (953,615)</u>	
25	<b>DIVISION 91</b>									
26										
27	Account 190 - Accumulated Deferred Income Taxes	\$ 1,294,590	100%	49.78%	\$ 644,447	\$ 1,507,158	100%	49.78%	\$ 750,263	
28										
29	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	49.78%	0	0	100%	49.78%	0	
30										
31	Account 282 - Accumulated Deferred Income Taxes	(1,066,727)	100%	49.78%	(531,017)	(1,580,949)	100%	49.78%	(786,996)	
32										
33	Account 283 - Accumulated Deferred Income Taxes - Other	(978,139)	100%	49.78%	(486,918)	(906,325)	100%	49.78%	(451,169)	
34										
35	Div 91 Accumulated Deferred Income Taxes	<u>\$ (750,276)</u>			<u>\$ (373,487)</u>	<u>\$ (980,117)</u>			<u>\$ (487,902)</u>	
36										
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$ 577,035,685</u>			<u>\$ (23,443,799)</u>	<u>\$ 444,039,800</u>			<u>\$ (31,090,171)</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of March 31, 2020

Data: \_\_\_ Base Period \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ Original \_\_\_ Updated  
 Workpaper Reference No(s).

FR 16(8)(b)5  
 Sch. B-5 F  
 Witness: Waller, Story

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 8,610,101	100%	100%	\$ 8,610,101	\$ 8,667,731	100%	100%	\$ 8,667,731
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(84,778,102)	100%	100%	(84,778,102)	(83,737,702)	100%	100%	(83,737,702)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(47,285)	100%	100%	(47,285)	(47,285)	100%	100%	(47,285)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (76,215,286)</u>			<u>\$ (76,215,286)</u>	<u>\$ (75,117,257)</u>			<u>\$ (75,117,257)</u>
8									
9	<b>DIVISION 02</b>								
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$437,021,385	10.40%	49.78%	\$ 22,825,122	\$ 437,021,385	10.40%	49.78%	\$ 22,825,122
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(20,513,590)	10.40%	49.78%	(1,062,013)	(20,293,357)	10.40%	49.78%	(1,050,611)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	24,564,904	10.40%	49.78%	1,271,755	24,564,904	10.40%	49.78%	1,271,755
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$441,072,699</u>			<u>\$ 22,834,863</u>	<u>\$ 441,292,932</u>			<u>\$ 22,846,265</u>
17									
18	<b>DIVISION 12</b>								
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 68,526	10.95%	51.52%	\$ 3,866	\$ 68,526	10.95%	51.52%	\$ 3,866
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(14,837,353)	10.95%	51.52%	(837,007)	(15,109,097)	10.95%	51.52%	(852,337)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	0	10.95%	51.52%	0	0	10.95%	51.52%	0
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (14,768,827)</u>			<u>\$ (833,142)</u>	<u>\$ (15,040,571)</u>			<u>\$ (848,471)</u>
25									
26	<b>DIVISION 91</b>								
26	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 1,746,795	100%	49.78%	\$ 869,555	\$ 1,746,795	100%	49.78%	\$ 869,555
27									
28	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	0	100%	49.78%	0	0	100%	49.78%	0
29									
30	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(723,999)	100%	49.78%	(360,407)	(724,930)	100%	49.78%	(360,870)
31									
32	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(886,040)	100%	49.78%	(441,071)	(886,040)	100%	49.78%	(441,071)
33									
34	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ 136,756</u>			<u>\$ 68,077</u>	<u>\$ 135,825</u>			<u>\$ 67,614</u>
35									
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$350,225,343</u>			<u>\$ (54,145,487)</u>	<u>\$ 351,270,929</u>			<u>\$ (53,051,850)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	<b>Forecasted Change in NOLC</b>								1,724,944
40									
41	<b>Forecasted 13-month Average ADIT in Rate Base</b>								<u>(51,326,905)</u>
42									

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of March 31, 2020

Data: \_\_\_ Base Period \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ Original \_\_\_ Updated  
 Workpaper Reference No(s).

FR 16(8)(b)5  
 Sch. B-5 F  
 Witness: Waller, Story

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
43	<b>Calculation of Change in NOLC</b>								
44	<b>(from 13-month average Base Period to 13-month average Forecasted Period</b>								
45				Schedule					
46	Forecasted Test Period			Reference					
47	<hr/>								
48	13-month average Rate Base			B.1 F		495,967,913			
49									
50	Required Operating Income			A.1		39,429,449			
51									
52	Interest Deduction			E.1		9,365,025			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		30,064,424			
55									
56	Return, grossed up for Income Tax	24.95%		Line 54 / (1-tax rate)		40,059,193			
57									
58	Tax Expense on Return	24.95%		Line 56 x tax rate		<u>9,994,769</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(11,719,713)			
61	Required Change in NOLC					<u>1,724,944</u>		0	
62									
63	<b>Total Required Change in Accumulated Deferred Income Taxes<sup>1</sup></b>			<b>B.1 F; B.1 B</b>		<b><u>(9,994,769)</u></b>			
64									
65									
66	<b>ADIT Reconciliation</b>								
67	<b>Avg ADIT, Base Period</b>			<b>B.5 B</b>		<b>(41,332,137)</b>			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(53,051,850)			
70	Change in NOLC			Line 39		<u>1,724,944</u>			
71	<b>Forecasted 13-month Average ADIT in Rate Base</b>					<b><u>(51,326,905)</u></b>			
72									
73	<b>Total Required Change in Accumulated Deferred Income Taxes</b>			<b>Line 71 - Line 67</b>		<b><u>(9,994,769)</u></b>			
74									
75									
76	<sup>1</sup> Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement								

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Customer Advances For Construction  
 as of December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s).

FR 16(8)(b)6  
 Sch. B-6 B  
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction	\$ (662,755)	100%	100%	\$ (662,755)	\$ (716,320)	100%	100%	\$ (716,320)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction	-	10.40%	49.78%	-	-	10.40%	49.78%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction	-	10.95%	51.52%	-	-	10.95%	51.52%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction	-	100%	49.78%	-	-	100%	49.78%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (662,755)</u>			<u>\$ (662,755)</u>	<u>\$ (716,320)</u>			<u>\$ (716,320)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Customer Advances For Construction  
 as of March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s).

FR 16(8)(b)6  
 Sch. B-6 F  
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction	\$ (747,234)	100%	100%	\$ (747,234)	\$ (747,234)	100%	100%	\$ (747,234)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction	-	10.40%	49.78%	-	-	10.40%	49.78%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction	-	10.95%	51.52%	-	-	10.95%	51.52%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction	0	100%	49.78%	0	0	100%	49.78%	0
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (747,234)</u>			<u>\$ (747,234)</u>	<u>\$ (747,234)</u>			<u>\$ (747,234)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Base Period: Twelve Months Ended December 31, 2018  
 Working Capital Components

FR 16(b)(4).1

Line No.	Description	actual Dec-17	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	forecasted Jul-18	Budgeted Aug-18	Budgeted Sep-18	Budgeted Oct-18	Budgeted Nov-18	Budgeted Dec-18	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (270,187)	\$ (311,624)	\$ (344,284)	\$ (380,390)	\$ (401,617)	\$ (454,552)	\$ (520,275)	\$ (579,117)	\$ (628,615)	\$ (693,558)	\$ (78,933)	\$ (149,983)	\$ (226,583)	
6	Total Materials & Supplies	\$ (270,187)	\$ (311,624)	\$ (344,284)	\$ (380,390)	\$ (401,617)	\$ (454,552)	\$ (520,275)	\$ (579,117)	\$ (628,615)	\$ (693,558)	\$ (78,933)	\$ (149,983)	\$ (226,583)	\$ (387,670)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 76,068	\$ 76,068	\$ 76,068	\$ 76,068	\$ 76,068	\$ 64,640	\$ 64,640	\$ 64,640	\$ 64,640	\$ 64,640	\$ 64,640	\$ 64,640	\$ 64,640	\$ 64,640
10	Account 1630- Stores Expense Undistributed	\$ 652,973	\$ 730,181	\$ 820,252	\$ 926,972	\$ 1,009,823	\$ 1,111,262	\$ 1,235,411	\$ 1,344,772	\$ 1,429,615	\$ 1,541,929	\$ 396,753	\$ 511,381	\$ 553,433	
11	Total Materials & Supplies	\$ 729,041	\$ 806,248	\$ 896,320	\$ 1,003,039	\$ 1,085,891	\$ 1,175,902	\$ 1,300,051	\$ 1,409,412	\$ 1,494,255	\$ 1,606,569	\$ 461,393	\$ 576,021	\$ 618,073	\$ 1,012,478
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
16	Total Materials & Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$16,751,570	\$14,268,078	\$10,938,434	\$ 6,984,757	\$ 7,706,366	\$ 9,950,295	\$12,189,929	\$14,274,819	\$15,892,539	\$ 18,493,023	\$ 20,591,076	\$18,947,315	\$16,883,249	\$14,143,959
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Forecasted Test Period: Twelve Months Ended March 31, 2020  
 Working Capital Components

FR 16(b)4.1

Line No.	Description	Budgeted Mar-19	Budgeted Apr-19	Budgeted May-19	Budgeted Jun-19	Budgeted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)
6	Total Materials & Supplies	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258
10	Account 1630- Stores Expense Undistributed	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317
11	Total Materials & Supplies	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
16	Total Materials & Supplies	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ (2,287,953)	\$ 988,506	\$ 4,223,799	\$ 7,495,416	\$ 10,805,777	\$ 14,118,560	\$ 17,407,128	\$ 20,715,068	\$ 18,044,748	\$ 13,969,373	\$ 8,809,436	\$ 3,257,935	\$ (1,789,904)	\$ 8,905,991
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended December 31, 2018

Data:   X   Base Period        Forecasted Period  
 Type of Filing:   X   Original        Updated        Revised  
 Workpaper Reference No(s):

FR 16(B)(b)5  
 WP B-5 B

Line No.	Sub Acct	actual Dec-17	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	forecast Jul-18	forecast Aug-18	forecast Sep-18	forecast Oct-18	forecast Nov-18	forecast Dec-18	13 month Average
<b>DIVISION 09</b>															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 9,114,435	\$ 9,114,435	\$ 9,114,435	\$ 9,028,253	\$ 9,028,253	\$ 9,028,253	\$ 10,402,875	\$ 10,374,901	\$ 10,346,928	\$ 10,483,201	\$ 9,788,365
2															
3	Account 282 - Accumulated Deferred Income Taxes	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)	(66,268,035)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (55,871,561)	\$ (55,871,561)	\$ (55,871,561)	\$ (57,161,384)	\$ (57,161,384)	\$ (57,161,384)	\$ (57,247,566)	\$ (57,247,566)	\$ (57,247,566)	\$ (55,872,944)	\$ (55,900,918)	\$ (55,928,893)	\$ (55,792,618)	\$ (56,487,454)
8															
9															
<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$604,522,022	\$504,522,022	\$504,522,022	\$440,605,947	\$440,605,947	\$440,605,947	\$437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 612,008,567	\$ 612,008,567	\$ 612,008,567	\$644,283,056	\$ 509,750,525
11															
12	Account 282 - Accumulated Deferred Income Taxes	(17,021,092)	(17,021,092)	(17,021,092)	(17,345,030)	(17,345,030)	(17,345,030)	(17,761,671)	(17,761,671)	(17,761,671)	(1,919,966)	(1,919,966)	(1,919,966)	(19,246,322)	(13,953,200)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	31,202,176	24,066,826	21,481,062	25,953,642	21,574,355	22,808,808	24,564,904	21,747,286	23,638,269	18,456,954	14,877,209	16,087,871	25,526,701	22,814,466
15															
16	Div 02 Accumulated Deferred Income Taxes	\$ 518,703,106	\$ 511,568,756	\$ 508,981,992	\$ 449,214,559	\$ 444,835,272	\$ 446,069,725	\$ 443,824,618	\$ 441,007,000	\$ 442,897,983	\$ 626,545,555	\$ 624,985,610	\$ 626,176,472	\$ 650,561,437	\$ 518,411,791
17															
18	Account 190 - Accumulated Deferred Income Taxes	\$ 6,868	\$ 6,868	\$ 6,868	\$ 10,129	\$ 10,129	\$ 10,129	\$ 68,526	\$ 68,526	\$ 68,526	\$ 198	\$ 198	\$ 198	\$ 18,620	\$ 21,214
19															
20	Account 282 - Accumulated Deferred Income Taxes	(17,234,236)	(17,234,236)	(17,234,236)	(16,885,721)	(16,885,721)	(16,885,721)	(16,728,471)	(16,728,471)	(16,728,471)	(16,828,827)	(16,828,827)	(16,828,827)	(17,001,478)	(16,925,634)
21															
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23															
24	Div 012 Accumulated Deferred Income Taxes	\$ (17,227,368)	\$ (17,227,368)	\$ (17,227,368)	\$ (16,875,592)	\$ (16,875,592)	\$ (16,875,592)	\$ (16,659,945)	\$ (16,659,945)	\$ (16,659,945)	\$ (16,828,629)	\$ (16,828,629)	\$ (16,828,629)	\$ (16,982,858)	\$ (16,904,420)
25															
26															
<b>DIVISION 91</b>															
27	Account 190 - Accumulated Deferred Income Taxes	\$ 970,543	\$ 970,543	\$ 970,543	\$ 2,022,414	\$ 2,022,414	\$ 2,022,414	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,359,735	\$ 1,359,735	\$ 1,359,735	\$ 1,294,590	\$ 1,507,158
28															
29	Account 282 - Accumulated Deferred Income Taxes	(4,082,724)	(4,082,724)	(4,082,724)	(727,963)	(727,963)	(727,963)	(719,976)	(719,976)	(719,976)	(964,541)	(964,541)	(964,541)	(1,066,727)	(1,580,949)
30															
31	Account 283 - Accumulated Deferred Income Taxes - Other	(894,648)	(894,648)	(894,648)	(847,457)	(847,457)	(847,457)	(886,040)	(886,040)	(886,040)	(973,218)	(973,218)	(973,218)	(978,139)	(906,325)
32															
33	Account 255 - Accumulated Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	-
34															
35	Div 91 Accumulated Deferred Income Taxes	\$ (4,006,829)	\$ (4,006,829)	\$ (4,006,829)	\$ 446,994	\$ 446,994	\$ 446,994	\$ 140,779	\$ 140,779	\$ 140,779	\$ (978,024)	\$ (978,024)	\$ (978,024)	\$ (759,276)	\$ (980,117)
36															
37	Total	\$ 441,597,348	\$ 434,463,997	\$ 431,876,234	\$ 375,624,577	\$ 371,245,290	\$ 372,479,743	\$ 370,057,886	\$ 367,240,268	\$ 369,131,251	\$ 555,265,958	\$ 551,658,239	\$ 554,840,927	\$ 577,035,885	\$ 444,039,800

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits and Accumulated Deferred Income Taxes  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period: X Forecasted Period  
 Type of Filing: X Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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Line No.	Sub Acct	Budgeted Mar-19	Budgeted Apr-19	Budgeted May-19	Budgeted Jun-19	Budgeted Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	13 month Average
<b>DIVISION 09</b>															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 8,776,465	\$ 8,749,796	\$ 8,725,472	\$ 8,703,434	\$ 8,683,761	\$ 8,666,452	\$ 8,651,430	\$ 8,638,772	\$ 8,628,402	\$ 8,620,395	\$ 8,614,752	\$ 8,611,245	\$ 8,610,101	\$ 8,667,731
2															
3	Account 282 - Accumulated Deferred Income Taxes	(82,081,168)	(82,464,469)	(82,801,858)	(83,103,565)	(83,392,421)	(83,622,353)	(83,802,023)	(84,098,342)	(84,375,882)	(84,592,543)	(84,713,183)	(84,764,417)	(84,776,102)	(83,737,702)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (73,351,988)	\$ (73,761,957)	\$ (74,123,672)	\$ (74,447,416)	\$ (74,755,945)	\$ (75,003,186)	\$ (75,197,878)	\$ (75,506,855)	\$ (75,794,766)	\$ (76,019,433)	\$ (76,145,716)	\$ (76,200,458)	\$ (76,215,286)	\$ (75,117,257)
8															
9	<b>DIVISION 02</b>														
10	Account 190 - Accumulated Deferred Income Taxes	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385
11															
12	Account 282 - Accumulated Deferred Income Taxes	(19,948,903)	(20,027,244)	(20,098,449)	(20,182,840)	(20,220,248)	(20,270,704)	(20,314,453)	(20,373,734)	(20,423,372)	(20,462,224)	(20,490,123)	(20,507,753)	(20,513,590)	(20,293,357)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904
15															
16	Div 02 Accumulated Deferred Income Taxes	\$ 441,637,385	\$ 441,559,044	\$ 441,487,839	\$ 441,423,448	\$ 441,366,041	\$ 441,315,585	\$ 441,271,835	\$ 441,212,555	\$ 441,182,917	\$ 441,124,055	\$ 441,085,156	\$ 441,078,535	\$ 441,072,699	\$ 441,292,932
17															
18	Account 190 - Accumulated Deferred Income Taxes	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526
19															
20	Account 282 - Accumulated Deferred Income Taxes	(15,634,977)	(15,505,027)	(15,386,303)	(15,278,585)	(15,182,293)	(15,097,501)	(15,023,889)	(14,966,938)	(14,920,220)	(14,884,094)	(14,858,518)	(14,842,588)	(14,837,353)	(15,109,097)
21															
22	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Div 012 Accumulated Deferred Income Taxes	\$ (15,566,451)	\$ (15,436,501)	\$ (15,317,777)	\$ (15,210,059)	\$ (15,113,767)	\$ (15,028,975)	\$ (14,955,363)	\$ (14,898,412)	\$ (14,851,894)	\$ (14,815,568)	\$ (14,789,992)	\$ (14,774,042)	\$ (14,768,827)	\$ (15,040,571)
25															
26	<b>DIVISION 91</b>														
27	Account 190 - Accumulated Deferred Income Taxes	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795
28															
29	Account 282 - Accumulated Deferred Income Taxes	(727,874)	(726,497)	(725,241)	(724,104)	(723,089)	(722,195)	(721,420)	(727,004)	(726,534)	(726,171)	(725,916)	(724,051)	(723,999)	(724,930)
30															
31	Account 283 - Accumulated Deferred Income Taxes - Other	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)
32															
33	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35	Div 91 Accumulated Deferred Income Taxes	\$ 132,881	\$ 134,258	\$ 135,514	\$ 136,651	\$ 137,666	\$ 138,560	\$ 139,335	\$ 133,751	\$ 134,221	\$ 134,564	\$ 134,839	\$ 136,704	\$ 136,756	\$ 135,825
36															
37	Total	\$ 352,851,847	\$ 352,494,843	\$ 352,182,104	\$ 351,902,825	\$ 351,633,996	\$ 351,421,983	\$ 351,257,929	\$ 350,941,040	\$ 350,650,678	\$ 350,423,648	\$ 350,295,298	\$ 350,240,740	\$ 350,225,343	\$ 351,270,929

Abnco Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2016-00281  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020  
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities  
 Account 2630 - 27908

	Regulatory Liability Balance	Amortization Expense
Mar-19	(33,781,756)	
Apr-19	(33,664,788)	121,981
May-19	(33,558,180)	121,981
Jun-19	(33,461,698)	121,981
Jul-19	(33,375,377)	121,981
Aug-19	(33,289,515)	121,981
Sep-19	(33,233,679)	121,981
Oct-19	(33,178,203)	121,981
Nov-19	(33,132,752)	121,981
Dec-19	(33,087,682)	121,981
Jan-20	(33,072,932)	121,981
Feb-20	(33,057,569)	121,981
Mar-20	(33,052,546)	121,981
(13 Month Average)	(33,366,119)	1,463,766

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(b)6  
 Sched. B-6

Line No.	Sub Acct	actual Dec-17	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	Budgeted Jul-18	Budgeted Aug-18	Budgeted Sep-18	Budgeted Oct-18	Budgeted Nov-18	Budgeted Dec-18	13 month Average
<b>DIVISION 09</b>															
1	Account 252 - Customer Advances For Construction	(796,178)	(785,154)	(784,132)	(786,032)	(714,675)	(707,427)	(705,985)	(707,100)	(705,985)	(653,308)	(651,712)	(651,712)	(662,755)	(716,320)
2															
3	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	<b>DIVISION 91</b>														
10	15560 Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Deferred Credits  
 Base Period: Twelve Months Ended December 31, 2018

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(b)5  
 Sched. B-5

Line No.	Sub Acct	Budgeted Mar-19	Budgeted Apr-19	Budgeted May-19	Budgeted Jun-19	Budgeted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	13 month Average
	<b>DIVISION 09</b>														
1	Account 252 - Customer Advances For Construction	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)
2															
3	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	<b>DIVISION 91</b>														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

**FR 16(8)(c)                      SCHEDULE C**

**Operating Income Summary**

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
C-1	1	Operating Income Summary
C-2	1	Adjusted Operating Income
C-2.1	10	Operating Revenue and Expenses by FERC Account
C-2.2	10	Monthly Operating Income by FERC Account
C-2.3	2	Taxes Other than Income Tax by Sub-Account

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Operating Income Summary  
Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s). \_\_\_\_\_  
FR 16(8)(c)1  
Schedule C-1  
Witness: Waller, Densman

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 180,854,481	\$ 169,717,866	\$ 15,973,418	\$ 185,691,284
2	Operating Expenses				
3	Purchased Gas Cost	89,006,236	78,382,354		78,382,354
4	Other O & M Expenses	29,337,924	27,221,546	79,867	27,301,413
5	Depreciation Expense	20,792,783	23,102,096		23,102,096
6	Taxes Other than Income	6,454,875	7,449,243	31,947	7,481,190
7					
8	State & Federal Income Taxes	6,533,332	6,037,302	3,957,470	9,994,772
9	Total Operating Expenses	<u>\$ 152,125,150</u>	<u>\$ 142,192,541</u>	<u>\$ 4,069,284</u>	<u>\$ 146,261,825</u>
10	Operating Income	<u>\$ 28,729,331</u>	<u>\$ 27,525,325</u>	<u>\$ 11,904,134</u>	<u>\$ 39,429,459</u>
11	Rate Base	434,304,539	495,967,913		495,967,913
12	Rate of Return	6.62%	5.55%		7.95%

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Adjusted Operating Income Statement  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s).

FR 16(8)(c)2  
Schedule C-2

Witness: Waller, Densman

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Rate-making Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 180,854,481	\$ (11,136,615)	D-1			\$ 169,717,866	\$ -		\$ 169,717,866
2										
3	Operating Expenses									
4	Purchased Gas Cost	89,006,236	(10,623,882)	D-1			78,382,354	-		78,382,354
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	709,798	(220,884)	D-1			488,914	-		488,914
7	Transmission O&M Expense	479,476	(69,373)	D-1			410,103	-		410,103
8	Distribution O&M Expense	9,376,800	(2,031,259)	D-1	*		7,345,541	(3,435)	AG DR. No 1-57	7,342,106
9	Customer Accting. & Collection	3,471,519	(824,620)	D-1	*		2,646,900	-		2,646,900
10	Customer Service & Information	113,725	14,547	D-1	*		128,272	-		128,272
11	Sales Expense	416,913	(12,338)	D-1	*		404,575	(196,297)	F-4	208,278
12	Admin. & General Expense	14,769,692	2,821,136	D-1	*		17,590,829	(1,593,854)	F-6, F-8, F-9, F-10, F-11	15,996,974
13	Depreciation Expense	20,792,783	2,309,313	D-1			23,102,096	-		23,102,096
14	Taxes - Other	6,454,875	1,056,962	D-1			7,511,837	(62,594)	F-10	7,449,243
15	Income Taxes	6,533,332	(496,030)				6,037,302	-		6,037,302
16										
17										
18	Total Operating Expenses	\$ 152,125,150	\$ (8,076,428)		\$ -		\$ 144,048,722	\$ (1,856,181)		\$ 142,192,541
19										
20	Net Operating Income	<u>\$ 28,729,331</u>	<u>\$ (3,060,187)</u>		<u>\$ -</u>		<u>\$ 25,669,144</u>	<u>\$ 1,856,181</u>		<u>\$ 27,525,325</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Operating Revenue and Expenses by FERC Account  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 B  
 Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 104,140,252
4	4805	Unbilled Residential	(1,203,270)
5	4811	Commercial	44,941,378
6	4812	Industrial	6,556,064
7	4815	Unbilled Commercial	(381,550)
8	4816	Unbilled Industrial	252,796
9	4820	Other - Public Authority	7,381,197
10	4825	Unbilled Public Authority	(102,757)
11		Total Sales of Gas	\$ 161,584,111
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,373,537
15	4880	Misc. Service Revenues	783,570
16	4893	Revenue From Transportation of Gas of Others	18,537,373
17	4950	Other Gas Revenue	1
	4960	Provision for Rate Refunds	(1,424,111)
18		Total Other Operating Income	\$ 19,270,370
19			
20		TOTAL OPERATING REVENUE	\$ 180,854,481
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	434,474

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Operating Revenue and Expenses by FERC Account  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 B  
 Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	32,251
36	8180	Compressor Station Expense	35,243
37	8190	Compressor Station Expense Fuel & Power	1,040
38	8200	Measuring & Regulating Station Expense	6,873
39	8210	Purification	50,443
40	8240	Other	-
41	8250	Storage Well Royalties	9,841
42		Total Nat. Gas Storage Expense - Operation	\$ 570,166
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 26,909
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,962
48	8350	Measuring & Regulating Station Equip.	20
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	108,741
52		Total Nat. Gas Storage Expense - Maintenance	\$ 139,632
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ 29
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	416
58	8560	Mains Expense	425,187
59	8570	Measuring & Regulating Station Exp.	24,760
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 450,391
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	28,804
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	281
69	8670	Other Equipment	-

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Operating Revenue and Expenses by FERC Account  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 B  
 Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
70		Total Transmission Expense - Maintenance	\$ 29,085
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	67,331
75	8040	Natural Gas City Gate Purchases	56,233,271
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(11,267)
78	8051	Other Gas Purchases / Gas Cost Adjustments	52,922,515
79	8052	PGA for Commercial	26,915,066
80	8053	PGA for Industrial	5,527,388
81	8054	PGA for Public Authority	5,048,908
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(1,385,119)
84	8059	PGA Offset to Unrecovered Gas Cost	(80,918,760)
85	8060	Exchange Gas	661,486
86	8081	Gas Withdrawn From Storage - Debit	14,089,929
87	8082	Gas Delivered to Storage	(14,902,551)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(22,522)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,780,561
92		<u>Total Purchased Gas Cost</u>	\$ 89,006,236
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,549,674
96	8710	Distribution Load Dispatching	970
97	8711	Odorization	42,446
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	5,253,516
100	8750	Measuring and Regulating Station Exp. - Gen	600,716
101	8760	Measuring and Regulating Station Exp. - Ind.	155,176
102	8770	Measuring and Regulating Sta. Exp. - City Gate	56,818
103	8780	Meters and House Regulator Expense	1,057,755
104	8790	Customer Installations Expense	2,055

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 B  
Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
105	8800	Other Expense	7,990
106	8810	Rents	514,574
107		Total Distribution Expenses - Operation	\$ 9,241,690
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,142
111	8860	Structures and Improvements	119
112	8870	Mains	43,911
113	8890	Measuring and Regulating Station Exp. - Gen	69,570
114	8900	Measuring and Regulating Station Exp. - Ind.	1,441
115	8910	Measuring and Regulating Sta. Exp. - City Gate	1,007
116	8920	Services	5,468
117	8930	Meters and House Regulators	378
118	8940	Other Equipment	12,074
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 135,110
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,221,385
125	9030	Customer Records & Collections	1,326,591
126	9040	Uncollectible Accounts	923,544
127		Total Customer Accounts Expense	\$ 3,471,519
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	113,640
133	9100	Misc Cust Serv & Informational Exp	85
134		Total Customer Accounts Expenses - Operation	\$ 113,725
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 263,258
138	9120	Demonstrating and Selling Expenses	123,584
139	9130	Advertising Expenses	30,071

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Operating Revenue and Expenses by FERC Account  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 B  
 Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 416,913
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 141,308
145	9210	Office Supplies and Expenses	15,363
146	9220	Administrative Expense Transferred	11,934,603
147	9230	Outside Services Employed	332,297
148	9240	Property Insurance	171,003
149	9250	Injuries and Damages	67,761
150	9260	Employee Pensions and Benefits	1,821,691
151	9270	Franchise Requirements	727
152	9280	Regulatory Commission Expense	146,892
153	930.2	Miscellaneous General Expense	111,433
154	9310	A&G-Rents	\$ 15,615
155		Total Administrative and General Exp. - Operation	\$ 14,758,692
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 11,000
159		Total Administrative and Gen. Exp. - Maintenance	\$ 11,000
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 118,344,160</u>
162			
163	403	Depreciation	\$ 20,792,783
164	406	Amortization	\$ 49,463
165	4081	Taxes Other than Income Taxes	6,454,875
166	4091-4101	Provision for Federal & State Income Taxes	6,533,332
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 152,174,612</u>
169			
170		NET OPERATING INCOME	<u>\$ 28,679,869</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 F  
Workpaper Reference No(s): \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 96,519,490
4	4811	Commercial	41,608,020
5	4812	Industrial	5,370,385
6	4820	Other - Public Authority	6,749,807
7		Total Sales of Gas	<u>\$ 150,247,702</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,304,965
11	4880	Misc. Service Revenues	806,054
12	4893-4896	Revenue From Transportation of Gas of Others	14,881,382
13	4950	Other Gas Revenue	2,477,763
14		Total Other Operating Income	<u>\$ 19,470,164</u>
15			
16		TOTAL OPERATING REVENUE	\$ 169,717,866
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	-
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ -</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			\$ -
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ -
29	8150	Maps and Records	-
30	8160	Wells Expense	291,917
31	8170	Lines Expense	21,251
32	8180	Compressor Station Expense	25,060
33	8190	Compressor Station Expense Fuel & Power	735
34	8200	Measuring & Regulating Station Expense	6,181
35	8210	Purification	49,856
36	8240	Other	-
37	8250	Storage Well Royalties	8,763
38		Total Nat. Gas Storage Expense - Operation	<u>\$ 403,764</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Operating Revenue and Expenses by FERC Account  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 F  
 Workpaper Reference No(s): \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 12,736
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	3,331
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	-
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	69,083
48		Total Nat. Gas Storage Expense - Maintenance	<u>\$ 85,150</u>
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ 35
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	308
54	8560	Mains Expense	366,202
55	8570	Measuring & Regulating Station Exp.	27,278
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	<u>\$ 393,823</u>
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	16,280
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	-
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	<u>\$ 16,280</u>
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ -
70	8010	Natural gas field line purchases	61,240
71	8040	Natural Gas City Gate Purchases	51,401,318
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	(7,602)
74	8051	Other Gas Purchases / Gas Cost Adjustments	47,517,427
75	8052	PGA for Commercial	24,564,311
76	8053	PGA for Industrial	4,854,142
77	8054	PGA for Public Authority	4,585,482
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(3,124,678)
80	8059	PGA Offset to Unrecovered Gas Cost	(71,826,171)
81	8060	Exchange Gas	(2,147,338)
82	8081	Gas Withdrawn From Storage - Debit	12,436,037
83	8082	Gas Delivered to Storage	(12,626,734)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(14,329)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	22,709,250
88		Total Purchased Gas Cost	<u>\$ 78,382,354</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 F  
Workpaper Reference No(s): \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 963,411
92	8710	Distribution Load Dispatching	663
93	8711	Odorization	19,956
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	4,320,719
96	8750	Measuring and Regulating Station Exp. - Gen	574,714
97	8760	Measuring and Regulating Station Exp. - Ind.	120,928
98	8770	Measuring and Regulating Sta. Exp. - City Gate	38,286
99	8780	Meters and House Regulator Expense	820,621
100	8790	Customer Installations Expense	2,246
101	8800	Other Expense	3,204
102	8810	Rents	369,768
103		Total Distribution Expenses - Operation	\$ 7,234,514
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 1,588
107	8860	Structures and Improvements	98
108	8870	Mains	28,852
109	8890	Measuring and Regulating Station Exp. - Gen	65,572
110	8900	Measuring and Regulating Station Exp. - Ind.	1,723
111	8910	Measuring and Regulating Sta. Exp. - City Gate	795
112	8920	Services	6,533
113	8930	Meters and House Regulators	0
114	8940	Other Equipment	5,866
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 111,027
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	1,085,047
121	9030	Customer Records & Collections	1,220,802
122	9040	Uncollectible Accounts	341,050
123		Total Customer Accounts Expense	\$ 2,646,900
124			
125		<u>Customer Service &amp; Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	128,272
129	9100	Misc Cust Serv & Informational Exp	0
130		Total Customer Accounts Expenses - Operation	\$ 128,272
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 253,468
134	9120	Demonstrating and Selling Expenses	115,937
135	9130	Advertising Expenses	35,170
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	\$ 404,575
138			



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Operating Revenue and Expenses by FERC Account  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period \_\_\_\_\_ FR 16(8)(c)2.1  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_ Schedule C-2.1 F  
 Workpaper Reference No(s): \_\_\_\_\_ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 128,440
141	9210	Office Supplies and Expenses	17,616
142	9220	Administrative Expense Transferred	14,498,764
143	9230	Outside Services Employed	339,697
144	9240	Property Insurance	3,718
145	9250	Injuries and Damages	74,010
146	9260	Employee Pensions and Benefits	1,791,281
147	9270	Franchise Requirements	646
148	9280	Regulatory Commission Expense	671,994
149	930.2	Miscellaneous General Expense	41,757
150	9310	A&G-Rents	11,100
151		Total Administrative and General Exp. - Operation	<u>\$ 17,579,025</u>
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	11,804
155		Total Administrative and Gen. Exp. - Maintenance	<u>\$ 11,804</u>
156			
157		<u>Total Operation and Maintenance Expense</u>	<u>\$ 107,397,487</u>
158			
159	403-406	Depreciation and Amortization	\$ 23,102,096
160	4081	Taxes Other than Income Taxes	7,511,837
161	4091	Provision for Federal & State Income Taxes	6,037,302
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 144,048,722</u>
164			
165		NET OPERATING INCOME	<u>\$ 25,669,144</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Worksheet Reference No(s).

FR 16(B)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	actual Jul-18	actual Aug-18	actual Sep-18	actual Oct-18	actual Nov-18	actual Dec-18	Total
60	8710	Distribution load dispatching	70	219	43	22	22	90	0	20	22	357	55	49	970
61	8711	Odorization	0	0	3,088	3,034	10,112	0	7,980	0	11,654	6,060	0	517	42,446
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
63	8740	Mains and Services Expenses	361,665	388,135	427,162	365,967	433,283	539,227	457,443	459,097	503,165	454,513	423,738	440,121	5,253,516
64	8750	Distribution-Measuring and regulating station expens	105,325	39,732	29,160	41,975	68,724	49,621	48,335	58,520	38,160	30,122	43,071	47,970	600,716
65	8760	Distribution-Measuring and regulating station expens	5,807	9,697	17,157	7,738	12,852	12,595	15,779	24,869	21,914	20,773	4,001	1,993	155,176
66	8770	Distribution-Measuring and regulating station expens	665	467	206	412	14,620	10,312	16,660	8,267	94	528	122	4,467	56,818
67	8780	Meter and house regulator expenses	123,137	64,566	51,529	67,477	71,005	67,139	94,403	91,467	86,659	119,866	139,041	81,447	1,057,755
68	8790	Customer installations expenses	0	0	0	1,827	0	0	0	212	0	0	0	16	2,055
69	8800	Distribution-Other expenses	733	123	1,232	445	325	699	19	390	696	1,731	864	733	7,990
70	8810	Distribution-Rents	38,427	45,088	46,695	54,738	40,066	36,209	34,938	38,895	35,705	27,201	60,290	56,323	514,574
71	8850	Distribution-Maintenance supervision and engineerin	38	168	0	21	183	8	346	189	0	0	177	31	1,142
72	8860	Distribution-Maintenance of structures and improvem	0	0	0	0	80	0	0	0	39	0	0	0	119
73	8870	Distribution-Maint of mains	3,558	2,638	2,437	1,169	2,175	4,207	987	11,766	465	1,020	4,257	9,331	43,911
74	8890	Maintenance of measuring and regulating station eqt	9,671	8,891	3,151	8,057	1,172	8,115	2,422	5,255	3,236	7,224	10,544	1,831	69,570
75	8900	Maintenance of measuring and regulating station eqt	568	(224)	464	0	420	0	342	(128)	0	0	0	0	1,441
76	8910	Maintenance of measuring and regulating station eqt	0	0	0	0	0	560	240	0	207	0	0	0	1,007
77	8920	Maintenance of services	1,873	304	(34)	509	172	732	575	703	167	97	(46)	414	5,468
78	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	378	0	378
79	8940	Distribution-Maintenance of other equipment	657	430	559	1,701	1,255	162	810	2,325	1,631	1,590	441	512	12,074
80	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9020	Customer accounts-Meter reading expenses	101,007	103,318	108,555	100,538	125,550	81,656	96,264	103,315	112,268	114,621	81,471	92,821	1,221,385
82	9030	Customer accounts-Customer records and collection	97,695	100,440	127,619	120,053	127,428	142,633	122,442	103,522	97,166	104,502	100,268	82,821	1,326,591
83	9040	Customer accounts-Uncollectible accounts	47,272	43,913	37,532	54,899	22,112	145,471	22,562	22,016	413,204	27,566	37,137	49,860	923,544
84	9090	Customer service-Operating informational and instru	12,027	8,469	11,706	11,387	12,611	11,148	9,315	15,011	8,469	5,021	1,433	7,044	113,640
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	85	0	0	0	85
86	9110	Sales-Supervision	19,520	21,069	25,225	21,668	22,388	21,582	23,822	21,262	21,137	26,051	21,093	16,442	263,256
87	9120	Sales-Demonstrating and selling expenses	14,362	15,311	4,892	9,360	7,557	22,228	4,364	16,580	11,905	4,642	7,532	4,852	123,584
88	9130	Sales-Advertising expenses	3,358	3,435	7,297	1,606	5,854	671	1,666	460	1,304	2,744	460	1,216	30,071
89	9200	A&G-Administrative & general salaries	10,060	10,882	11,970	11,636	12,840	11,998	11,761	12,524	11,204	12,488	12,584	11,371	141,308
90	9210	A&G-Office supplies & expense	2,618	1,093	2,815	2,163	(50)	2,570	379	1,180	668	671	751	504	15,363
91	9220	A&G-Administrative expense transferred-Credit	1,077,087	921,578	1,144,944	997,870	1,306,075	776,412	1,249,961	942,360	894,566	1,026,293	781,835	815,622	11,934,603
92	9230	A&G-Outside services employed	160	0	15,004	6,065	257	185,986	6,000	86,000	13,172	392	6,000	13,262	332,297
93	9240	A&G-Property insurance	14,262	14,561	13,925	13,181	14,464	14,123	14,206	13,884	13,868	14,577	15,278	14,673	171,003
94	9250	A&G-Injuries & damages	2,590	3,244	7,379	4,034	26,251	1,996	4,216	9,277	952	4,136	3,064	620	67,761
95	9260	A&G-Employee pensions and benefits	186,991	142,600	136,940	137,078	173,569	139,491	154,423	156,859	137,338	164,010	163,429	138,962	1,821,691
96	9270	A&G-Franchise requirements	0	408	0	0	0	144	0	165	10	0	0	0	727
97	9280	A&G-Regulatory commission expenses	(5,239)	5,750	22,135	21,253	(139,296)	20,951	22,778	14,487	33,077	116,400	24,903	9,694	146,892
98	9302	Miscellaneous general expenses	20,220	4,982	4,024	13,199	3,649	5,222	5,926	5,064	18,754	17,466	7,130	5,780	111,433
99	9310	A&G-Rents	1,305	1,305	1,305	1,305	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,615
100	9320	A&G-Maintenance of general plant	0	0	0	0	0	11,000	0	0	0	0	0	0	11,000
101															
102		Operating (Income)Loss*	(\$6,672,482)	(\$6,217,459)	(\$4,422,972)	(\$3,199,299)	(\$902,644)	(\$492,416)	(\$650,088)	(\$421,343)	(\$731,380)	(\$1,791,227)	(\$3,638,044)	(\$6,073,845)	(\$23,076,213)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

\*\*Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(8)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	(0)	0	0	0	(0)	(0)	(0)
2	4081	Taxes other than income taxes, utility operating i	0	(0)	(0)	(0)	(0)	(1,095,601)	(0)	0	0	(0)	0	(1,095,601)
3	8210	Storage-Purification expenses	0	0	0	0	0	78	0	0	0	0	0	78
	8260	Storage-Rents						(217,126)	0	217,126	0	0	0	
4	8700	Distribution-Operation supervision and engineerin	105,093	438	61,170	1,555	606	426	53	0	206	488	1,311	108
5	8560	Mains Expenses	0	0	11,697	(5,628)	913	0	0	0	0	0	23	0
6	8740	Mains and Services Expenses	6,615	3,693	4,172	(6,958)	5,773	3,329	1,845	6,007	5,452	602	(691)	8,951
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0
	8790	Customer Installations Expenses												1,257
8	8800	Distribution-Other expenses	0	0	0	0	0	0	0	503	0	0	0	503
9	8850	Distribution-Maintenance supervision and engine	0	0	22,774,821	2,090,628	51,305	(237,351)	1,731	0	0	0	0	24,681,135
10	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0
11	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	49	0	2,065	1,139	623	2,602
12	9030	Customer accounts-Customer records and collec	5,314	4,452	11,757	9,549	10,028	9,468	9,972	11,406	9,277	10,002	11,419	9,455
13	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	0	0	0	5,126	0	0	5,126
14	9120	Sales-Demonstrating and selling expenses	8,288	0	347	0	0	19	18	411	39	256	0	9,377
15	9160	Sales-Miscellaneous sales expenses	0	0	0	0	1,009	591	0	0	0	0	796	2,396
16	9200	A&G-Administrative & general salaries	205,452	(627,908)	(2,192,440)	(401,667)	(899,220)	(5,306,855)	(1,209,061)	(2,495,242)	(2,004,789)	(560,277)	(2,595,612)	1,204,688
17	9210	A&G-Office supplies & expense	2,142,790	1,771,426	1,682,549	2,041,980	1,933,265	2,210,856	2,366,814	2,317,247	3,569,083	2,330,459	2,641,701	2,258,360
18	9220	A&G-Administrative expense transferred-Credit	(8,771,030)	(7,951,782)	(10,587,390)	(8,252,356)	(13,352,610)	(5,009,612)	(11,709,290)	(6,530,450)	(7,222,120)	(10,613,657)	(5,278,923)	(7,489,119)
19	9230	A&G-Outside services employed	689,944	802,488	1,004,663	1,133,846	1,038,732	1,348,513	1,220,414	1,282,718	1,820,078	830,765	1,083,663	1,206,575
20	9240	A&G-Property insurance	11,426	11,426	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819
21	9250	A&G-Injuries & damages	1,587,463	1,587,213	1,877,081	1,587,313	1,587,109	1,084,489	3,583,137	1,589,740	2,001,338	1,627,742	1,502,553	1,609,344
22	9260	A&G-Employee pensions and benefits	2,898,622	3,461,898	5,497,584	3,538,375	9,024,587	4,392,184	7,335,156	3,357,086	1,612,930	5,503,145	1,842,523	82,939
23	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0
24	9302	Miscellaneous general expenses	579,195	377,496	2,956,336	386,906	186,525	263,397	290,525	196,693	293,569	342,612	252,252	522,569
25	9310	A&G-Rents	506,336	515,892	421,345	109,297	405,038	456,120	459,223	460,489	478,965	464,494	487,434	464,130
26	9320	A&G-Maintenance of general plant	24,040	45,828	4,367	30,115	47,043	34,154	52,307	54,232	42,809	40,622	69,662	19,868
27	Operating (Income)/Loss*		(\$451)	\$2,559	\$23,538,878	\$2,273,773	\$50,921	(\$1,835,054)	\$2,196,665	\$241,658	\$842,972	(\$10,787)	\$29,554	(\$87,455)
28														
29	9220	A&G-Administrative expense transferred-Credit	(8,771,030)	(7,951,782)	(10,587,390)	(8,252,356)	(13,352,610)	(5,009,612)	(11,709,290)	(6,530,450)	(7,222,120)	(10,613,657)	(5,278,923)	(7,489,119)
30	Allocation Factor to Kentucky		5.86%	5.80%	5.70%	5.95%	5.60%	6.28%	5.70%	6.03%	6.21%	5.20%	5.06%	6.20%
31	Total Allocated Amount		(513,970)	(461,380)	(603,222)	(490,841)	(747,763)	(314,607)	(667,323)	(393,631)	(448,247)	(551,655)	(266,941)	(464,357)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Worksheet Reference No(s):

FR 16(8)(c)2.2  
 Schedule C-2.2

Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ (0)
2	4081	Taxes other than income taxes, utility operating income	0	(0)	(0)	0	0	(0)	(0)	0	(0)	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	395	0	0	1,137	3,316	899	1,627	0	0	0	7,373
4	8740	Mains and Services Expenses	1,599	1,401	1,614	1,672	1,409	1,471	2,529	2,733	2,532	2,704	9,282	43,822
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	352,196	307,312	349,670	327,960	361,872	319,906	338,689	359,484	346,146	354,102	346,361	4,096,270
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	213	0	0	0	0	213
8	9030	Customer accounts-Customer records and collections expenses	1,741,680	1,492,516	1,708,357	1,522,186	1,617,146	1,504,397	1,539,796	1,489,811	1,411,448	1,612,313	1,770,861	19,063,618
9	9200	A&G-Administrative & general salaries	372,338	306,658	349,706	390,956	367,638	344,049	368,535	375,909	255,687	370,866	343,223	4,164,679
10	9210	A&G-Office supplies & expense	589,412	605,657	714,835	705,341	644,057	628,961	695,624	658,076	812,977	750,175	628,920	8,068,008
11	9220	A&G-Administrative expense transferred-Credit	(4,107,536)	(3,616,023)	(3,896,279)	(3,884,435)	(4,070,220)	(3,717,147)	(3,921,980)	(3,819,195)	(3,931,348)	(4,066,731)	(4,144,345)	(47,051,272)
12	9230	A&G-Outside services employed	85,332	57,130	52,402	61,634	103,506	59,968	55,817	63,368	336,282	40,038	91,668	1,047,558
13	9240	A&G-Property insurance	8,106	8,106	7,660	7,660	7,660	7,660	7,660	7,660	7,660	7,660	7,660	92,816
14	9250	A&G-Injuries & damages	17	17	17	0	0	0	0	0	0	0	0	52
15	9260	A&G-Employee pensions and benefits	823,774	704,864	579,503	731,730	834,568	715,362	780,546	729,220	626,443	797,772	801,002	8,868,795
16	9302	Miscellaneous General Expenses							0	0	0	1,279	0	1,279
17	9310	A&G-Rents	131,073	131,911	131,577	134,295	131,230	131,090	131,084	131,087	131,302	131,101	142,320	1,589,047
17	9320	A&G-Maintenance of general plant	2,009	56	935	0	0	968	587	220	672	0	1,769	7,742
18														
19		Operating (Income)Loss*	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0
20														
21	9220	A&G-Administrative expense transferred-Credit	(4,107,536)	(3,616,023)	(3,896,279)	(3,884,435)	(4,070,220)	(3,717,147)	(3,921,980)	(3,819,195)	(3,931,348)	(4,066,731)	(4,144,345)	(47,051,272)
22		Allocation Factor to Kentucky	4.54%	4.50%	4.52%	4.49%	4.54%	4.38%	4.46%	4.45%	4.00%	5.34%	5.38%	4.67%
23		Total Allocated Amount	(186,586)	(162,752)	(176,247)	(174,271)	(184,807)	(162,958)	(174,956)	(169,926)	(157,434)	(217,182)	(222,796)	(2,197,048)
24														

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(8)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	0	(0)	(0)	0	0	113,942	0	(0)	(0)	0	0	113,943
4	8170	Lines expenses	47	48	45	43	39	42	42	44	43	43	41	40
5	8180	Compressor station expenses	49	50	46	45	41	36	45	48	46	30	29	494
6	8190	Compressor station fuel and power	384	10	502	70	10	599	1,461	1,991	1,089	2,186	55	126
7	8210	Storage-Purification expenses	519	411	374	192	112	107	135	93	93	135	213	387
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	3,345	957	2,384	3,109	841	572	159	515	103	1,210	794	1,644
	8500	Transmission-Operation supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0
10	8560	Mains expenses	63	65	60	58	53	47	58	61	59	39	722	36
11	8570	Transmission-Measuring and regulating station e	94	97	89	87	79	83	85	88	86	86	83	81
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	445	240	0	0	0	0	0
13	8700	Distribution-Operation supervision and engineer	293,118	240,516	223,259	246,464	254,197	238,116	293,223	261,949	327,179	197,299	232,447	231,223
14	8711	Odorization	16,631	13,457	0	2,264	0	3,085	6,054	0	0	0	0	3,038
15	8740	Mains and Services Expenses	14,447	8,226	6,437	7,402	10,512	(11,155)	6,959	7,217	1,930	6,406	7,301	9,737
16	8750	Distribution-Measuring and regulating station ex	12,539	9,850	13,719	18,886	14,790	12,619	6,829	8,372	4,800	9,200	8,218	7,276
17	8760	Distribution-Measuring and regulating station ex	0	0	0	0	0	0	2,196	(334)	2,917	3,742	8,725	707
18	8770	Distribution-Measuring and regulating station ex	240	3,984	4,154	0	2,043	0	2,253	2,269	0	0	0	0
19	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	39	0	39
20	8810	Distribution-Rents	23,863	23,776	23,073	21,788	23,332	23,466	23,562	26,922	26,808	26,163	26,359	26,113
21	9010	Customer accounts-Operation supervision	1,990	2,056	3,098	2,447	2,901	2,562	1,444	877	2,377	2,655	2,681	2,258
22	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0
23	9030	Customer accounts-Customer records and collec	164,975	161,951	176,360	160,299	168,108	148,876	148,099	156,045	150,074	156,437	150,445	154,076
	9090	Customer service-Operating informational and instr	0	0	0	0	0	0	0	0	0	8,028	11,449	14,459
24	9100	Customer service-Miscellaneous customer servik	80	0	61	0	395	61	61	115	54	53	0	90
25	9110	Sales-Supervision	14,900	10,718	14,998	32,051	10,612	11,034	11,760	11,643	15,218	11,908	10,430	7,571
26	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	2,638	0	0	0
27	9130	Sales-Advertising expenses	0	0	0	0	412	127	0	3,245	3,491	0	0	0
28	9200	A&G-Administrative & general salaries	(9,382)	(31,796)	(6,413)	(14,769)	(29,539)	(14,681)	(6,032)	(24,002)	8,020	(30,266)	(5,543)	(5,482)
29	9210	A&G-Office supplies & expense	25	281	1,997	0	0	50	0	78,000	90	634	1,506	(139,635)
30	9220	A&G-Administrative expense transferred-Credit	(756,390)	(597,520)	(734,179)	(668,458)	(750,312)	(600,333)	(818,968)	(760,953)	(580,323)	(465,274)	(531,071)	(392,947)
31	9230	A&G-Outside services employed	1,630	1,731	13,787	7,155	8,172	22,891	37,696	54,460	(32,293)	527	5,231	20,252
32	9240	A&G-Property insurance	(1,028)	(1,105)	(1,217)	(1,119)	(1,066)	(1,093)	(1,086)	(1,074)	(1,113)	(1,052)	(1,002)	(1,049)
33	9250	A&G-Injuries & damages	19,633	19,705	16,367	18,874	18,865	18,486	(1,021)	26,371	14,474	29,606	19,910	(27,986)
34	9260	A&G-Employee pensions and benefits	197,785	132,532	241,001	163,110	257,903	143,957	284,945	142,699	50,809	40,167	45,977	87,957
35	9280	A&G-Regulatory commission expenses	441	0	0	0	0	0	0	0	0	0	0	0
36	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	0	3,337	1,331	0	5,000	0
37	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0
38														
39		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$113,942	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0
40														(\$2,002,431)
41	9220	A&G-Administrative expense transferred-Credit	(756,390)	(597,520)	(734,179)	(668,458)	(750,312)	(600,333)	(818,968)	(760,953)	(580,323)	(465,274)	(531,071)	(392,947)
42		Allocation Factor to Kentucky	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	50.49%	50.55%	50.39%
43		Total Allocated Amount	(376,531)	(297,446)	(365,474)	(332,758)	(373,505)	(298,846)	(407,682)	(378,802)	(288,885)	(234,939)	(268,448)	(198,014)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Worksheet Reference No(s): \_\_\_\_\_

FR 16(8)(c)2.2  
 Schedule C-2.2

Witness: Waller, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted May-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	Forecasted Total
59	8700	Distribution-Operation supervision and engineering	\$ 95,363	\$ 82,927	\$ 81,809	\$ 87,702	\$ 87,419	\$ 86,667	\$ 72,471	\$ 75,617	\$ 68,886	\$ 81,362	\$ 57,661	\$ 85,527	\$ 963,411
60	8710	Distribution load dispatching	56	55	54	49	54	51	52	58	58	63	55	58	663
61	8711	Odorization	2,139	1,517	1,487	2,007	1,818	1,334	1,530	1,594	1,194	1,853	1,659	1,824	19,956
62	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
63	8740	Mains and Services Expenses	405,494	363,133	367,663	384,796	387,859	354,743	339,766	343,529	318,227	355,552	320,082	379,874	4,320,719
64	8750	Distribution-Measuring and regulating station expens	50,709	47,612	45,168	49,809	48,525	44,745	49,054	48,933	44,962	51,455	45,286	48,455	574,714
65	8760	Distribution-Measuring and regulating station expens	9,933	10,174	9,200	10,184	9,762	9,377	10,749	10,539	10,193	11,171	9,741	9,905	120,928
66	8770	Distribution-Measuring and regulating station expens	4,040	3,056	3,580	3,697	3,816	3,009	2,810	2,861	2,278	2,941	2,662	3,537	38,286
67	8780	Meter and house regulator expenses	68,454	68,892	62,687	68,135	66,436	64,783	72,241	71,914	68,585	75,107	65,784	67,604	820,621
68	8790	Customer installations expenses	241	171	167	226	205	150	172	179	134	209	187	205	2,246
69	8800	Distribution-Other expenses	325	161	323	287	228	254	203	172	380	259	237	374	3,204
70	8810	Distribution-Rents	31,417	30,348	30,403	27,253	30,120	28,504	29,057	31,809	32,705	34,779	30,654	32,718	369,768
71	8850	Distribution-Maintenance supervision and engineering	92	38	209	144	83	122	107	57	278	92	165	200	1,588
72	8860	Distribution-Maintenance of structures and improvem	11	7	7	10	9	7	8	8	6	9	8	9	98
73	8870	Distribution-Maint of mains	2,529	2,425	2,402	2,509	2,510	2,304	2,451	2,406	2,238	2,476	2,172	2,431	28,852
74	8890	Maintenance of measuring and regulating station eq.	5,626	5,458	4,992	5,594	5,398	4,992	5,667	5,666	5,309	6,084	5,311	5,477	65,572
75	8900	Maintenance of measuring and regulating station eq.	168	137	129	163	150	122	140	143	119	160	141	151	1,723
76	8910	Maintenance of measuring and regulating station eq.	68	65	65	58	65	61	63	69	69	75	66	70	795
77	8920	Maintenance of services	537	552	495	549	528	507	582	572	548	605	525	533	6,533
78	8930	Maintenance of meters and house regulators	-	-	-	-	-	-	-	-	-	-	-	-	0
79	8940	Distribution-Maintenance of other equipment	628	447	437	590	534	393	449	468	351	545	488	536	5,866
80	9010	Customer accounts-Operation supervision	-	-	-	-	-	-	-	-	-	-	-	-	0
81	9020	Customer accounts-Meter reading expenses	101,860	91,690	100,423	100,350	102,527	91,806	84,755	83,287	75,580	83,721	74,773	94,274	1,085,047
82	9030	Customer accounts-Customer records and collection	120,600	101,159	119,241	113,238	120,905	102,644	93,660	92,059	79,268	88,775	79,888	109,365	1,220,802
83	9040	Customer accounts-Uncollectible accounts	22,446	10,897	20,882	20,241	20,817	20,056	28,172	39,073	52,515	41,449	20,234	44,169	341,050
84	9090	Customer service-Operating informational and instruc	11,052	10,664	9,744	10,252	10,268	10,568	11,078	11,384	10,701	11,584	10,285	10,702	128,272
85	9100	Customer service-Miscellaneous customer service	-	-	-	-	-	-	-	-	-	-	-	-	0
86	9110	Sales-Supervision	22,227	20,874	19,322	19,909	20,208	21,279	21,599	22,552	21,146	22,649	20,329	21,374	263,468
87	9120	Sales-Demonstrating and selling expenses	7,941	6,529	6,575	8,470	12,396	8,211	9,828	17,667	6,973	10,653	10,030	10,663	115,937
88	9130	Sales-Advertising expenses	2,261	2,034	1,926	2,650	3,938	2,583	2,786	5,444	2,060	3,034	3,127	3,327	35,170
89	9200	A&G-Administrative & General Salaries	10,496	10,875	9,733	10,765	10,360	9,991	11,469	11,253	10,827	11,890	10,321	10,460	128,440
90	9210	A&G-Office supplies & expense	1,622	1,262	1,290	1,211	1,509	1,612	1,353	1,810	1,456	1,417	1,480	1,594	17,616
91	9220	A&G-Administrative expense transferred-Credit	1,200,012	1,410,253	1,126,527	1,355,808	1,074,751	1,114,812	1,150,349	1,177,101	1,160,596	1,258,873	1,168,001	1,301,683	14,498,764
92	9230	A&G-Outside services employed	36,621	27,876	37,172	33,168	37,019	29,690	23,808	23,388	18,509	21,094	19,476	31,877	339,697
93	9240	A&G-Property Insurance	147	-	-	-	968	-	127	-	2,476	-	-	-	3,718
94	9250	A&G-Injuries & damages	7,589	5,961	7,749	6,930	7,850	6,362	5,380	5,618	4,333	4,930	4,515	6,794	74,010
95	9260	A&G-Employee pensions and benefits	153,585	160,208	144,233	156,546	151,818	147,825	151,848	150,004	144,874	157,964	136,688	135,889	1,791,281
96	9270	A&G-Franchise requirements	42	37	35	49	72	47	51	100	38	56	57	61	646
97	9280	A&G-Regulatory commission expenses	57,070	55,064	54,779	55,372	54,701	54,258	54,210	56,040	52,179	55,262	69,770	53,288	671,994
98	9302	Miscellaneous general expenses	8,307	1,083	2,344	(494)	(5)	(633)	11,123	7,551	913	12,043	(146)	(328)	41,757
99	9310	A&G-Rents	946	919	904	816	910	856	874	965	966	1,048	920	976	11,100
100	9320	A&G-Maintenance of general plant	2,049	448	732	107	209	71	2,658	1,877	410	2,865	240	138	11,804
101		Operating (Income)Loss*	(\$2,905,556)	(\$1,139,904)	(\$756,577)	(\$212,586)	(\$604,881)	(\$594,701)	(\$1,242,116)	(\$2,751,556)	(\$4,828,942)	(\$6,157,568)	(\$6,131,316)	(\$4,380,743)	(\$25,669,144)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

\*\*Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted Jun-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	Total
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating i	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8560	Mains expenses	1,291	1,349	1,174	1,349	1,291	1,232	1,396	1,335	1,275	1,390	1,209	1,269	15,559
5	8700	Distribution-Operation supervision and engineerir	40,289	42,176	40,148	42,878	40,508	43,400	43,510	41,950	40,366	41,070	39,694	41,180	497,169
6	8740	Mains and Services Expenses	6,227	6,227	6,227	6,227	6,227	6,231	6,227	6,227	6,227	6,227	6,227	6,227	74,734
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8850	Maintenance Supervision and Engineering	16,990,315	21,798,985	16,389,216	20,381,249	15,192,473	15,531,582	16,712,710	16,588,629	16,896,241	17,593,151	16,611,593	19,213,246	209,699,389
9	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0	0
10	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9030	Customer accounts-Customer records and collec	9,321	9,741	8,488	9,742	9,319	8,907	10,079	9,841	9,216	10,038	8,733	9,303	112,527
12	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9120	Sales-Demonstrating and selling	1,593	1,799	1,675	1,593	2,499	1,674	2,005	1,757	2,643	1,980	1,753	1,716	22,686
14	9160	Miscellaneous Sales Expenses	435	456	450	467	439	493	470	454	439	433	438	452	5,426
15	9200	A&G-Administrative & general salaries	(18,260,638)	(24,467,023)	(17,831,030)	(22,575,207)	(15,870,304)	(16,493,103)	(17,553,877)	(17,588,997)	(17,922,016)	(18,746,428)	(18,020,906)	(21,273,611)	(226,603,141)
16	9210	A&G-Office supplies & expense	2,961,646	2,919,576	2,878,834	3,089,375	3,095,164	3,165,939	2,925,307	2,709,077	2,859,363	2,807,137	2,789,647	2,896,749	35,097,814
17	9220	A&G-Administrative expense transferred-Credit	(8,659,768)	(11,774,278)	(8,664,346)	(11,298,399)	(8,041,713)	(7,958,613)	(9,028,379)	(9,016,520)	(9,152,630)	(9,354,525)	(8,848,780)	(11,046,379)	(112,844,330)
18	9230	A&G-Outside services employed	932,826	921,309	998,969	963,271	932,153	1,040,510	903,707	881,820	924,838	897,385	945,742	1,016,812	11,359,362
19	9240	A&G-Property insurance	11,976	11,976	11,976	11,976	12,107	11,976	11,863	11,969	11,969	11,969	11,969	11,976	143,704
20	9250	A&G-Injuries & damages	1,686,726	1,687,242	1,685,693	1,687,242	1,704,969	1,686,210	1,672,097	1,686,412	1,685,858	1,686,907	1,685,253	1,686,808	20,241,417
21	9260	A&G-Employee pensions and benefits	3,402,369	8,016,562	3,349,039	6,845,160	2,080,046	1,901,297	3,454,171	3,850,403	3,782,486	4,126,700	3,855,384	3,541,568	48,205,185
22	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	9302	Miscellaneous general expenses	327,410	278,765	576,120	282,923	287,542	492,583	261,299	243,628	509,151	372,134	368,269	3,345,372	7,345,216
24	9310	A&G-Rents	504,803	503,216	504,763	505,292	502,615	514,624	534,953	532,113	502,561	503,531	502,362	504,956	6,115,788
25	9320	A&G-Maintenance of general plant	43,177	41,920	42,584	44,863	44,665	45,057	42,464	40,101	42,014	40,902	41,393	42,355	511,495
26		Operating (Income)Loss*	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)
27															
28	9220	A&G-Administrative expense transferred-Credit	(8,659,768)	(11,774,278)	(8,664,346)	(11,298,399)	(8,041,713)	(7,958,613)	(9,028,379)	(9,016,520)	(9,152,630)	(9,354,525)	(8,848,780)	(11,046,379)	
29		Allocation Factor to Kentucky	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	
30		Total Allocated Amount	(448,327)	(609,568)	(448,564)	(584,932)	(416,329)	(412,027)	(467,410)	(466,796)	(473,843)	(484,295)	(458,112)	(571,884)	(5,842,086)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s).

FR 16(8)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted Jun-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	Total
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	877	877	898	1,061	925	933	851	851	985	816	799	819	10,893
4	8740	Mains and Services Expenses	1,724	1,724	1,724	1,724	1,724	1,728	1,724	1,724	1,724	1,724	1,724	1,724	20,691
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	429,246	488,642	397,439	520,253	406,721	395,229	446,162	443,807	423,316	463,229	403,395	421,220	5,238,660
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	9030	Customer accounts-Customer records and collections	1,953,200	2,024,086	1,758,263	2,023,940	1,868,749	1,789,056	2,043,759	1,935,312	1,847,161	2,097,861	1,804,683	1,890,663	23,036,731
9	9200	A&G-Administrative & general salaries	429,436	449,007	390,796	439,296	416,815	398,151	449,190	430,392	410,711	460,938	402,418	421,849	5,097,999
10	9210	A&G-Office supplies & expense	205,079	144,142	178,979	161,164	161,173	244,022	153,090	150,562	151,916	145,723	147,840	162,220	2,005,910
11	9220	A&G-Administrative expense transferred-Credit	(4,068,862)	(4,142,197)	(3,661,550)	(4,151,580)	(3,862,146)	(3,852,219)	(4,175,633)	(3,999,217)	(3,831,817)	(4,264,250)	(3,741,713)	(3,928,703)	(47,679,887)
12	9230	A&G-Outside services employed	67,096	28,306	26,655	34,296	40,739	97,310	32,386	34,086	31,000	24,405	29,593	38,476	484,348
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9260	A&G-Employee pensions and benefits	851,524	873,733	774,709	838,168	833,621	793,775	916,793	870,804	832,985	937,873	819,581	859,713	10,203,278
16	9310	A&G-Rents	131,675	131,675	132,010	131,675	131,675	132,008	131,675	131,675	132,010	131,675	131,675	132,010	1,581,442
17	9320	A&G-Maintenance of general plant	4	4	77	4	4	8	4	4	9	5	4	9	135
18															
19		Operating (Income)Loss*	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,068,862)	(4,142,197)	(3,661,550)	(4,151,580)	(3,862,146)	(3,852,219)	(4,175,633)	(3,999,217)	(3,831,817)	(4,264,250)	(3,741,713)	(3,928,703)	(47,679,887)
22		Allocation Factor to Kentucky	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%
23		Total Allocated Amount	(229,533)	(233,670)	(206,556)	(234,200)	(217,872)	(217,312)	(235,557)	(225,605)	(216,161)	(240,556)	(211,078)	(221,627)	(2,689,726)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(c)2.2  
 Schedule C-2.2

Witness: Waller, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted Jun-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4081	Taxes other than income taxes, utility operating i	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8170	Lines expenses	42	40	39	52	41	40	40	40	41	43	44	43	506
5	8180	Compressor station expenses	43	40	40	53	42	40	41	41	41	44	44	44	512
6	8190	Compressor station fuel and power	251	235	235	310	244	237	241	240	243	256	261	259	3,013
7	8210	Storage-Purification expenses	274	258	256	338	266	258	262	261	265	279	284	282	3,283
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	1,786	1,682	1,674	2,206	1,738	1,687	1,711	1,705	1,728	1,824	1,854	1,841	21,436
10	8500	Transmission-Operation supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8560	Mains expenses	55	52	51	68	53	52	53	52	53	56	57	57	658
12	8570	Transmission-Measuring and regulating station e	84	79	79	104	82	80	81	80	82	86	87	87	1,011
13	8650	Transmission-Maintenance of me - Non-Inventor	82	46	58	40	58	47	40	70	97	83	109	63	793
14	8700	Distribution-Operation supervision and engineer	363,370	330,919	307,582	323,443	319,922	340,520	326,573	352,877	306,072	351,955	319,566	333,577	3,976,375
15	8711	Odorization	6,550	3,639	4,587	3,193	4,656	3,724	3,213	5,613	7,690	6,602	8,683	5,015	63,165
16	8740	Mains and Services Expenses	11,475	11,449	11,435	11,774	12,952	12,332	10,000	10,263	10,808	12,208	11,490	10,890	136,876
17	8750	Distribution-Measuring and regulating station ex	15,088	14,175	13,201	13,394	13,711	13,936	13,621	14,961	14,602	15,582	14,794	14,046	171,111
18	8760	Distribution-Measuring and regulating station ex	0	0	0	0	0	0	0	0	0	0	0	0	0
19	8770	Distribution-Measuring and regulating station ex	1,926	1,070	1,349	939	1,369	1,095	945	1,651	2,261	1,941	2,553	1,475	18,575
20	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8810	Distribution-Rents	22,196	20,908	20,813	27,424	21,601	20,967	21,271	21,189	21,480	22,667	23,044	22,878	266,438
22	9010	Customer accounts-Operation supervision	2,606	2,527	2,338	2,478	2,444	2,572	2,576	2,758	2,396	2,680	2,320	2,449	30,145
23	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
24	9030	Customer accounts-Customer records and collect	377,114	417,776	355,006	323,143	331,170	401,813	292,344	315,693	327,300	377,775	367,597	380,005	4,266,733
25	9100	Customer service-Miscellaneous customer servit	239	120	110	109	114	118	142	170	111	122	132	130	1,616
26	9110	Sales-Supervision	19,147	16,740	16,891	15,911	16,487	19,717	16,808	20,947	16,030	18,521	15,890	16,920	210,011
27	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
28	9130	Sales-Advertising expenses	215	108	99	98	103	107	128	154	100	110	119	117	1,458
29	9200	A&G-Administrative & general salaries	1,421	1,420	667	2,034	854	864	1,359	654	755	654	1,066	6,272	17,821
30	9210	A&G-Office supplies & expense	676	478	580	419	488	746	466	785	468	583	487	529	6,705
31	9220	A&G-Administrative expense transferred-Credit	(1,048,918)	(1,139,041)	(946,981)	(1,078,097)	(884,993)	(975,237)	(898,720)	(973,685)	(945,344)	(1,072,764)	(1,002,031)	(1,020,835)	(11,986,644)
32	9230	A&G-Outside services employed	29,052	32,533	27,519	23,922	24,881	31,531	20,948	23,289	24,620	28,720	28,532	29,415	324,964
33	9240	A&G-Property insurance	(7,314)	(7,153)	(7,152)	(7,102)	(7,120)	(7,152)	(6,782)	(6,840)	(6,857)	(7,073)	(6,902)	(7,160)	(84,606)
34	9250	A&G-Injuries & damages	38,899	39,392	36,867	39,261	38,440	37,677	37,671	36,780	35,799	38,281	34,878	36,432	450,378
35	9260	A&G-Employee pensions and benefits	154,857	224,404	145,260	282,772	82,187	79,832	147,541	162,965	171,607	191,431	166,790	157,794	1,967,441
36	9280	A&G-Regulatory commission expenses	73	83	126	64	70	68	212	142	74	172	54	69	1,208
37	9302	Miscellaneous general expenses	8,710	28,021	7,267	11,651	18,338	12,328	7,214	7,144	7,479	7,162	8,198	7,506	129,018
38	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
39															
40		Operating (Income)Loss*	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
41															
42	9220	A&G-Administrative expense transferred-Credit	(1,048,918)	(1,139,041)	(946,981)	(1,078,097)	(884,993)	(975,237)	(898,720)	(973,685)	(945,344)	(1,072,764)	(1,002,031)	(1,020,835)	(11,986,644)
43		Allocation Factor to Kentucky	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%
44		Total Allocated Amount	(522,152)	(567,014)	(471,407)	(536,676)	(440,549)	(485,473)	(447,383)	(484,700)	(470,592)	(534,022)	(498,811)	(508,172)	(5,966,951)

\*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Account 4081-Taxes Other than Income Tax by Sub-Account  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(B)(c)2.3  
 Schedule C-2.3 B  
 Witness: Waller

Line No.	Description	actual												Total
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	
<b>Div 009</b>														
1														
2														
3	Payroll	\$ 43,715	\$ 22,051	\$ 44,849	\$ 19,472	\$ 23,062	\$ 24,167	\$ 22,211	\$ 47,678	\$ 21,386	\$ 21,743	\$ 63,320	\$ 10,863	\$ 364,515
4	Payroll Tax Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155	\$ 53	\$ (4)	\$ -	\$ -	\$ 204
5	Ad Valorem - Accrual	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 480,588	\$ 480,588	\$ 480,588	\$ 5,209,056
6	Dot Transmission User Tax	\$ -	\$ -	\$ -	\$ -	\$ 137,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,062
7	Taxes Property and Other	\$ 22,305	\$ -	\$ 2,869	\$ 45,644	\$ 43	\$ -	\$ 16,481	\$ 212	\$ 83	\$ 782	\$ 66	\$ 383	\$ 88,866
8	Public Service Commission Assessment	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ -	\$ 54,701	\$ 27,350	\$ 27,350	\$ 27,350	\$ 27,350	\$ 311,238
9	Allocation for taxes other CSC	\$ 16,727	\$ 11,571	\$ 13,828	\$ 12,398	\$ 15,152	\$ 11,197	\$ 11,882	\$ 11,508	\$ 11,262	\$ 12,067	\$ 33,862	\$ 5,614	\$ 167,068
10	Allocation from taxes other SS	\$ 21,551	\$ 15,313	\$ 15,559	\$ 16,301	\$ 20,184	\$ (41,810)	\$ 17,821	\$ 14,174	\$ 17,201	\$ 21,937	\$ 49,835	\$ 6,002	\$ 174,068
11	Allocation from taxes other Gen Office	\$ 18,809	\$ (179,541)	\$ 7,557	\$ 16,025	\$ 18,266	\$ 15,729	\$ 17,736	\$ 4,822	\$ 13,244	\$ 19,657	\$ 37,951	\$ 12,544	\$ 2,798
12														
13	Total	\$ 566,216	\$ 312,304	\$ 527,772	\$ 552,951	\$ 656,880	\$ 452,394	\$ 504,719	\$ 551,838	\$ 509,167	\$ 584,119	\$ 692,973	\$ 543,343	\$ 6,454,875
14														
<b>Div 002</b>														
15														
16														
17														
18	Payroll	\$ 346,571	\$ 226,079	\$ 217,302	\$ 244,421	\$ 335,873	\$ 218,311	\$ 246,863	\$ 204,089	\$ 262,552	\$ 256,709	\$ 880,262	\$ 44,708	\$ 3,453,741
19	Ad Valorem	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 836,400
20	Payroll Tax Projects	\$ -	\$ -	\$ 13,529	\$ 743	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,424
21	Taxes Property And Other	\$ -	\$ -	\$ -	\$ -	\$ (15,846)	\$ (1,095,601)	\$ 27,686	\$ -	\$ -	\$ 91,765	\$ -	\$ -	\$ (992,015)
22														
23	Total Tax Other Than Income Tax	\$ 416,271	\$ 295,779	\$ 300,531	\$ 314,864	\$ 389,879	\$ (607,590)	\$ 344,230	\$ 273,789	\$ 332,252	\$ 418,174	\$ 949,962	\$ 114,408	\$ 3,342,549
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)													
26	Allocation Factor to Kentucky Jurisdiction (Div 009)													
27														
28	Total Allocated Amount	\$ 21,551	\$ 15,313	\$ 15,559	\$ 16,301	\$ 20,184	\$ (41,810)	\$ 17,821	\$ 14,174	\$ 17,201	\$ 21,937	\$ 49,835	\$ 6,002	\$ 174,068
29														
<b>Div 012</b>														
30														
31														
32														
33	Payroll	\$ 243,898	\$ 152,509	\$ 192,506	\$ 167,175	\$ 215,981	\$ 145,881	\$ 158,018	\$ 151,386	\$ 147,032	\$ 162,231	\$ 550,257	\$ 47,340	\$ 2,334,214
34	Ad Valorem	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 631,200
35														
36	Total Tax Other Than Income Tax	\$ 296,498	\$ 205,109	\$ 245,106	\$ 219,775	\$ 268,581	\$ 198,481	\$ 210,618	\$ 203,986	\$ 199,632	\$ 214,831	\$ 602,857	\$ 99,940	\$ 2,965,414
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)													
39	Allocation Factor to Kentucky Jurisdiction (Div 009)													
40														
41	Total Allocated Amount	\$ 16,727	\$ 11,571	\$ 13,828	\$ 12,398	\$ 15,152	\$ 11,197	\$ 11,882	\$ 11,508	\$ 11,262	\$ 12,067	\$ 33,862	\$ 5,614	\$ 167,068
42														
<b>Div 091</b>														
43														
44														
45														
46	Payroll	\$ 37,484	\$ 35,784	\$ 14,840	\$ 31,891	\$ 36,394	\$ 30,796	\$ 34,829	\$ 8,888	\$ 25,806	\$ 37,607	\$ 73,247	\$ 23,709	\$ 391,273
47	Payroll Tax Projects	\$ -	\$ 21	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55	\$ -	\$ 117
48	Ad Valorem	\$ 300	\$ (398,474)	\$ 300	\$ 300	\$ 300	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ (389,674)
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 50
50														
51	Total Tax Other Than Income Tax	\$ 37,784	\$ (360,670)	\$ 15,181	\$ 32,191	\$ 36,694	\$ 31,596	\$ 35,629	\$ 9,688	\$ 26,606	\$ 38,407	\$ 74,152	\$ 24,509	\$ 1,766
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)													
54	Allocation Factor to Kentucky Jurisdiction (Div 009)													
55														
56	Total Allocated Amount	\$ 18,809	\$ (179,541)	\$ 7,557	\$ 16,025	\$ 18,266	\$ 15,729	\$ 17,736	\$ 4,822	\$ 13,244	\$ 19,657	\$ 37,951	\$ 12,544	\$ 2,798

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Account 4081-Taxes Other than Income Tax by Sub-Account  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(c)2.3  
 Schedule C-2.3 F  
 Witness: Waller

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	
<b>Div 009</b>														
1														
2														
3	Payroll	19,472	23,062	20,042	22,493	13,986	49,875	18,239	64,282	10,577	45,026	22,712	46,194	355,960
4	Payroll Tax Projects	-	-	-	-	156	63	(4)	-	-	-	-	-	204
5	Ad Valorem - Accrual	502,292	502,292	502,292	502,292	502,292	502,292	502,292	502,292	502,292	502,292	502,292	502,292	6,027,499
6	Dot Transmission User Tax	-	137,062	-	-	-	-	-	-	-	-	-	-	137,062
7	Taxes Property and Other	45,644	43	-	16,431	211	83	11,110	66	338	22,305	-	2,869	99,099
8	Public Service Commission Assessment	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	339,436
9	Allocation for taxes other CSC	5,638	5,638	5,638	5,638	5,638	5,638	5,718	5,718	5,718	5,718	5,718	5,718	68,134
10	Allocation from taxes other SS	5,923	5,923	5,923	5,923	5,923	5,923	5,992	5,992	5,992	5,992	5,992	5,992	71,493
11	Allocation from taxes other Gen Office	16,276	18,518	15,184	13,737	17,522	2,400	18,691	38,021	14,076	19,620	18,770	8,053	200,869
12														
13	Total	\$ 623,631	\$ 720,824	\$ 577,364	\$ 594,799	\$ 574,014	\$ 594,549	\$ 590,324	\$ 644,657	\$ 567,279	\$ 629,240	\$ 583,771	\$ 599,405	\$ 7,299,757
14														
<b>Div 002</b>														
15														
16														
17														
18	Payroll	\$ 44,708	\$ 44,708	\$ 44,708	\$ 44,708	\$ 44,708	\$ 44,708	\$ 46,049	\$ 46,049	\$ 46,049	\$ 46,049	\$ 46,049	\$ 46,049	544,537
19	Ad Valorem	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	836,400
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 114,408	\$ 114,408	\$ 114,408	\$ 114,408	\$ 114,408	\$ 114,408	\$ 115,749	\$ 115,749	\$ 115,749	\$ 115,749	\$ 115,749	\$ 115,749	\$ 1,380,937
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	
27														
28	Total Allocated Amount from Div 2	5,923	5,923	5,923	5,923	5,923	5,923	5,992	5,992	5,992	5,992	5,992	5,992	\$ 71,493
29														
<b>Div 012</b>														
30														
31														
32														
33	Payroll	\$ 47,340	\$ 47,340	\$ 47,340	\$ 47,340	\$ 47,340	\$ 47,340	\$ 48,760	\$ 48,760	\$ 48,760	\$ 48,760	\$ 48,760	\$ 48,760	576,598
34	Ad Valorem	\$ 52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	631,200
35														
36	Total Tax Other Than Income Tax	\$ 99,940	\$ 99,940	\$ 99,940	\$ 99,940	\$ 99,940	\$ 99,940	\$ 101,360	\$ 101,360	\$ 101,360	\$ 101,360	\$ 101,360	\$ 101,360	\$ 1,207,798
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	
40														
41	Total Allocated Amount from Div 12	5,638	5,638	5,638	5,638	5,638	5,638	5,718	5,718	5,718	5,718	5,718	5,718	\$ 68,134
42														
<b>Div 091</b>														
43														
44														
45														
46	Payroll	\$ 31,891	\$ 36,394	\$ 29,696	\$ 26,789	\$ 34,394	\$ 4,015	\$ 36,741	\$ 75,516	\$ 27,470	\$ 38,608	\$ 36,879	\$ 15,328	\$ 393,719
47	Payroll Tax Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ 22	\$ 44	123
48	Ad Valorem	800	800	800	800	800	800	800	800	800	800	800	800	9,600
49	Occupational Licenses	6	6	6	6	6	6	6	6	6	6	6	6	72
50														
51	Total Tax Other Than Income Tax	\$ 32,697	\$ 37,200	\$ 30,502	\$ 27,595	\$ 35,200	\$ 4,821	\$ 37,547	\$ 76,378	\$ 28,276	\$ 39,414	\$ 37,707	\$ 16,178	\$ 403,514
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	
55														
56	Total Allocated Amount from Div 91	16,276	18,518	15,184	13,737	17,522	2,400	18,691	38,021	14,076	19,620	18,770	8,053	\$ 200,869

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(d) SCHEDULE D

Operating Income Summary

Schedule	Pages	Description
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	1	Detailed Adjustments
D-2.2	1	Detailed Adjustments
D-2.3	1	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(d)1  
 Schedule D-1  
 Witness: Waller, Densman

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
	SALE of Gas							
1	480 Gas Rev - Residential	104,140,252	(7,620,762)					(7,620,762)
2	480 Gas Rev - Commercial	44,941,378	(3,333,358)					(3,333,358)
3	480 Gas Rev - Industrial	6,556,064	(1,185,680)					(1,185,680)
4	480 Gas Rev - Public Authority & Other	7,381,197	(631,390)					(631,390)
5								
6								
7	Total SALE of Gas	163,018,892	(12,771,190)	0	0	0	0	(12,771,190)
8								
9	Other Operating Income							
10	Forfeited discounts	1,373,537		(68,572)				(68,572)
11	488 MISC. Service Revenues	783,570		22,484				22,484
12	489 Revenue From Transporting Gas to Others	18,537,373		(3,655,991)				(3,655,991)
13	495 Other Gas Service Revenue	1		2,477,762				2,477,762
14								
15	Total Other Operating Income	20,694,481	0	(1,224,317)	0	0	0	(1,224,317)
16								
17	Total Operating Revenue	183,713,373	(12,771,190)	(1,224,317)	0	0	0	(13,995,507)
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	89,006,236			(10,623,882)			(10,623,882)
21								
22	Total Other Gas Supply Expenses - Operation	89,006,236	0	0	(10,623,882)	0	0	(10,623,882)
23								
24	Total Plant Revenue	94,707,138	(12,771,190)	(1,224,317)	10,623,882	0	0	(3,371,626)
25								
26	Blended Effective Tax Rate	24.95%	(3,186,412)	(305,467)	2,650,658	0	0	(841,221)
27								
28	NET Operating Income Impact		(9,584,778)	(918,850)	7,973,223	0	0	(2,530,405)

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(B)(d)1  
 Schedule D-1  
 Witness: Walter, Densman

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
30	8140 814 Storage Supervisor & Engineering	-	-	-	-	-	-	-
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	434,474	(1,090)	-	-	-	-	(1,090)
33	8170 817 Storage Lines Expense	32,251	(648)	(297)	(297)	-	-	(1,241)
34	8180 818 Storage Compressor Station	35,243	(523)	(22)	(22)	-	-	(566)
35	8190 819 Storage Compressor Station Fuel	1,040	-	(143)	(143)	-	-	(287)
36	8200 820 Storage Measuring & Regulating	6,873	(69)	(220)	(220)	-	-	(510)
37	8210 821 Storage Purification	50,443	(1,370)	(335)	(335)	-	-	(2,040)
38	8240 824 Storage Other Expense	-	-	-	-	-	-	-
39	8250 825 Storage Royalties	9,841	-	(1,706)	(1,706)	-	-	(3,412)
40	8310 831 Storage Maintenance Structure	26,909	-	-	-	-	-	-
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	3,962	(115)	-	-	-	-	(115)
43	8350 835 Storage Maintenance Meas/Reg	20	-	-	-	-	-	-
44	8360 836 Storage Maintenance Purification	-	-	-	-	-	-	-
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	-
46	8400 840 Other Storage Expense	-	-	-	-	-	-	-
47	8410 841 Storage Operation	108,741	(2,227)	-	-	-	-	(2,227)
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	29	-	-	-	-	-	-
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	416	-	(60)	(60)	-	-	-
52	8560 856 Trsm Mains Expense	425,187	(6,907)	(1,863)	(1,863)	-	-	(10,633)
53	8570 857 Trsm Measuring & Regulating	24,760	(724)	(1,145)	(1,145)	-	-	(3,014)
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	28,804	(534)	-	-	-	-	(534)
58	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
59	8650 865 Trsm Maint Meas/Reg Sta	281	-	-	-	-	-	-
60	8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
61	8700 870 Dist Supervision & Engineering	1,549,674	(14,403)	(8,545)	(8,545)	-	-	(31,493)
62	8710 871 Dist Load Dispatching	970	-	(129)	(129)	-	-	(259)
63	8711 8711 Odorization	42,446	-	-	-	-	-	-
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	5,253,516	(58,399)	(9,104)	(9,104)	-	-	(76,608)
66	8750 875 Dist Meas/Reg Sta-Gen	600,716	(14,798)	(204)	(204)	-	-	(15,206)
67	8760 876 Dist Meas/Reg Sta-Ind	155,176	(4,134)	-	-	-	-	(4,134)
68	8770 877 Dist Meas/Reg Sta-Cty.	58,818	-	(679)	(679)	-	-	(1,357)
69	8780 878 Dist Mir/House Reg	1,057,755	(26,085)	(2,205)	(2,205)	-	-	(30,496)
70	8790 879 Dist Cust Install	2,055	-	-	-	-	-	-
71	8800 880 Dist Other Exp	7,990	2	-	-	-	-	2
72	8810 881 Dist Rents	514,574	-	(72,071)	(72,071)	-	-	(144,142)
73	8850 885 Dist Maint Super/Eng	1,142	-	-	-	-	-	-
74	8860 886 Dist Maint Struc/Improv	119	-	-	-	-	-	-



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(d)1  
 Schedule D-1  
 Witness: Waller, Densman

Line No.	Account No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
75	8870 887 Dist Maint of Mains	43,911	(783)	(5)	(5)	-	-	(793)
76	8890 889 Dist Maint Meas/Reg Sta-Gen	69,570	(1,747)	(1,204)	(1,204)	-	-	(4,154)
77	8900 890 Dist Maint Meas/Reg Sta-Ind	1,441	(22)	-	-	-	-	(22)
78	8910 891 Dist Maint Meas/Reg Sta-Cty	1,007	-	(155)	(155)	-	-	(310)
79	8920 892 Dist Maint of Ser	5,468	(226)	-	-	-	-	(226)
80	8930 893 Dist Maint Mtr/House Reg	378	-	-	-	-	-	-
81	8940 894 Dist Maint Other Eq	12,074	-	-	-	-	-	-
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
84	9020 902 Cust Accts Mtr Exp	1,221,385	(15,948)	(701)	(701)	-	-	(17,350)
85	9030 903 Cust Accts Records/Collections	1,326,591	(14,682)	(30)	(30)	-	-	(14,742)
86	9040 904 Cust Accts Uncoil Accts	923,544	-	-	-	(208,293)	-	(208,293)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	113,640	(3,583)	-	-	-	-	(3,583)
90	9100 910 Cust Ser Assist Exp	85	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	263,258	(6,378)	-	-	-	-	(6,378)
92	9120 912 Demonstrating and Selling Expenses	123,584	-	-	-	-	-	-
93	9130 913 Advertising Expenses	30,071	-	-	-	-	-	-
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	141,308	(4,516)	-	-	-	-	(4,516)
96	9210 921 Adm Gen Office Supply	15,363	-	-	-	-	-	-
97	9220 922 Administrative Expense Transferred	11,934,603	-	-	-	-	2,564,162	2,564,162
98	9230 923 Adm Gen Outside Services Empl	332,297	-	-	-	-	-	-
99	9240 924 Property Insurance	171,003	-	-	-	-	-	-
100	9250 925 Adm Gen Injuries/Damages	67,761	-	-	-	-	-	-
101	9260 926 Adm Gen Empl Perv/Ben	1,821,691	(16,969)	-	-	-	-	(16,969)
102	9270 927 Adm Gen Franchise Req	727	-	-	-	-	-	-
103	9280 928 Adm Gen Reg Comm Exp	146,892	-	-	-	-	-	-
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	111,433	-	-	-	-	-	-
107	9310 931 A&G-Rents	15,615	-	(2,166)	(2,166)	-	-	(4,332)
108	9320 932 Adm Gen Maint Gen Plant	11,000	-	-	-	-	-	-
109	Total	29,337,924	(196,878)	(102,990)	(102,990)	(208,293)	2,564,162	1,953,130
110	Labor and Benefits	7,010,809	(196,878)	-	-	-	-	(196,878)
111	Rent, Maintenance and Utilities	630,787	-	(102,990)	-	-	-	(102,990)
112	Other O&M	15,500,391	-	-	(102,990)	-	-	(102,990)
113	Bad Debt	549,343	-	-	-	(208,293)	-	(208,293)
114	Costs allocated from SSU and KY-MDS General Office	11,934,603	0	(0)	(372,871)	-	2,564,162	2,191,291
115	Total	35,625,933	(196,878)	(102,990)	(475,861)	(208,293)	1,468,018	1,580,139
116	Blended Effective Tax Rate	24.95%	49,121	25,695	118,727	51,969	(366,271)	(394,245)
117	NET Operating Income Impact	-	(147,757)	(77,294)	(357,134)	(156,324)	1,101,748	1,185,895

Almos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(8)(d)1  
 Schedule D-1  
 Witness: Waller, Densman

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
118	403 DEPRECIATION Expense	20,792,783	2,309,313					2,309,313
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	49,463						0
121								
122	Total DEPRECIATION and Amortization	<u>20,842,246</u>	<u>2,309,313</u>					<u>2,309,313</u>
123								
124	Blended Effective Tax Rate	24.95%	576,174					576,174
125								
126	NET Operating Income Impact		<u>1,733,139</u>					<u>1,733,139</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>6,454,875</u>		<u>1,056,962</u>				<u>1,056,962</u>
132								
133	Blended Effective Tax Rate	24.95%		263,712				263,712
134								
135	NET Operating Income Impact			<u>793,250</u>				<u>793,250</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s):

FR 16(8)(d)2.1  
 Schedule D-2.1  
 Witness: Waller, Densman

LN NO	Purpose and Description		Amount
1	<b>ADJ1</b>		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$96,519,490
3	due to cold weather in base period, and changes in gas costs between the periods	Base	<u>104,140,252</u>
4		Adjustment	(\$7,620,762)
5			-7.3%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$41,608,020
8	due to cold weather in base period, and changes in gas costs between the periods	Base	<u>44,941,378</u>
9		Adjustment	(\$3,333,358)
10			-7.4%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$5,370,385
13	increases and reductions, shifts from base period to test year and	Base	<u>6,556,064</u>
14	changes in gas costs between the periods.	Adjustment	(\$1,185,680)
15			-18.1%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$6,749,807
18	volumes due to cold weather in base period, and changes in gas costs between the periods	Base	<u>7,381,197</u>
19		Adjustment	(\$631,390)
20			-8.6%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	<u>0</u>
24		Adjustment	\$0
25			0.0%
26	<b>ADJ2</b>		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,304,965
28	payment fees from the base period to the test year.	Base	<u>1,373,537</u>
29		Adjustment	(\$68,572)
30			-5.0%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$806,054
33	revenues for the base period.	Base	<u>783,570</u>
34		Adjustment	\$22,484
35			2.9%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$14,881,362
38	changes in demand for existing industries and account for migration to/from transportation service	Base	<u>18,537,373</u>
39		Adjustment	(\$3,655,991)
40			-19.7%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,477,763
43	individual customers and special contract reformations	Base	<u>1</u>
44		Adjustment	\$2,477,762
45			208215311.8%
46	<b>ADJ3</b>		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$78,382,354
48	for sales service. The Base Period includes Unbilled Gas Costs that will zero out by the end	Base	<u>89,006,236</u>
49	of the base period when replaced by actuals. Gas costs in the Forecasted Period are lower	Adjustment	(\$10,623,882)
50	primarily due to lower estimated GCA price		-11.9%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		183,713,373
56	Base Year Gas Costs		<u>89,006,236</u>
57	Base Year Gross Profit		94,707,138
58			
59	Test Year Revenues		169,717,866
60	Test Year Gas costs		<u>78,382,354</u>
61	Test Year Gross Profit		91,335,512

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s):

FR 16(8)(d)2.2  
 Schedule D-2.2  
 Witness: Waller, Densman

LN	NO Purpose and Description		Amount
1	<b>ADJ 1</b>		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	6,813,931
3	due primarily to adjustments to labor capitalization rate versus the base period.	Base	<u>7,010,809</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	(196,878)
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		-2.8%
6			
7	<b>ADJ 2</b>		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	527,796
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>630,787</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$102,990)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-16.3%
12	for Kentucky operations.		
13			
14	<b>ADJ 3</b>		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	6,833,591
16	labor, benefits, rent, and bad debt.	Base	<u>7,309,452</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	(\$475,861)
18			-6.5%
19			
20	<b>ADJ 4</b>		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	341,050
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>549,343</u>
23	margins from the revenues projection.	Adjustment	(\$208,293)
24			-61.1%
25	<b>ADJ 5</b>		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,498,764
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,030,746</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$1,468,018
29			11.3%
30			
31	<u>Summary of O &amp; M adjustments.</u>	Forecasted	29,015,133
32		Base	<u>28,531,137</u>
33		Adjustment	\$483,996
34			1.7%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period FR 16(8)(d)2.3  
 Type of Filing:  Original  Updated  Revised Schedule D-2.3  
 Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller, Densman

LN	NO Purpose and Description		Amount
1	<b><u>ADJ1</u></b>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$23,102,096
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>20,792,783</u>
4		Adjustment	<u>\$2,309,313</u>
5			11.1%
6	<b><u>ADJ2</u></b>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$7,511,837
8	changes in Taxes, Other than Income Taxes	Base	<u>6,454,875</u>
9		Adjustment	<u>\$1,056,962</u>
10			16.4%

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(e) SCHEDULE E

**Income Tax Calculation**

Schedule	Pages	Description
E	1	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Computation of State & Federal Income Tax  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_  
 FR 16(8)(e)  
 Schedule E  
 Witness: Waller, Story

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 35,262,663	\$ (1,700,037)	\$ 33,562,626	C-2
2	Interest Deduction	9,076,965	288,060	9,365,025	*
3	Taxable Income	\$ 26,185,698	\$ (1,988,097)	\$ 24,197,601	
4	Composite Tax Rate (state & federal)	24.950%		24.950%	**
5	<b>State &amp; Federal Income Tax</b>	<b>\$ 6,533,332</b>	<b>\$ (496,030)</b>	<b>\$ 6,037,302</b>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$434,304,539		\$495,967,913	B-1
7	Weighted cost of Debt	2.09%		1.89%	J-1
8	Interest Expense	<u>\$ 9,076,965</u>		<u>\$ 9,365,025</u>	
9	<u>2018 ** Composite Tax Rate Calculation: 5.00% + 21%(100% - 6.00%) = 24.95%</u>				
10	State Tax Rate	5.00%			
11	Federal Tax Rate	21.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(f)

SCHEDULE F

Schedule	Pages	Description
F-1	2	Social and Service Club Dues
F-2.1	1	Charitable Contributions
F-2.2	1	Initiation Fees/Country Club Expenses
F-2.3	1	Employee Party, Outing and Gift Expenses
F-3	1	Sales and Advertising Expenses
F-4	1	Advertising
F-5	1	Professional Service Expenses
F-6	1	Projected Rate Case Expense
F-7	1	Civic, Political and Related Activities
F-8	1	Expense Reports
F-9	1	Leases
F-10	1	Incentive Compensation Expense



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 SOCIAL and Service CLUB DUES  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  FR 16(8)(f)  
 Type of Filing:  Original  Updated  Revised Schedule F-1  
 Workpaper Reference No(s). Witness: Waller

Line No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>					
1	Various	AGA	45,059	100%	45,059
2	Various	MCLEAN COUNTY CHAMBER OF COMMERCE	100		100
3	Various	LAKE BARKLEY CHAMBER OF COMMERCE	140		140
4	Various	BANK OF AMERICA	100		100
5	Various	PAXTON MEDIA GROUP	391		391
6	Various	NACE INTERNATIONAL	280		280
7	Various	PENNYRILE BOARD OF REALTORS	75		75
8	Various	CAMPBELLSVILLE / TAYLOR COUNTY CHAMBER OF COMMERCE	59		59
9	Various	CAMPBELLSVILLE / TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
10	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
11	Various	GLASGOW / BARREN COUNTY CHAMBER OF COMMERCE	2,500		2,500
12	Various	GLASGOW / BARREN COUNTY CHAMBER OF COMMERCE	1,250		1,250
13	Various	GLASGOW / BARREN COUNTY CHAMBER OF COMMERCE	75		75
14	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	100		100
15	Various	CAVE CITY CHAMBER OF COMMERCE	200		200
16	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	1,000		1,000
17	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTY	150		150
18	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	510		510
19	Various	PADUCAH AREA CHAMBER OF COMMERCE	820		820
20	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	400		400
21	Various	CAVE CITY CHAMBER OF COMMERCE	150		150
22	Various	TRIGG CO. CHAMBER OF COMMERCE	235		235
23	Various	OHIO COUNTY CHAMBER OF COMMERCE	425		425
24	Various	KENTUCKY CHAMBER OF COMMERCE	15,105		15,105
25	Various	KENTUCKY GAS ASSOCIATION	10,300		10,300
26	Various	LOGAN COUNTY CHAMBER OF COMMERCE	433		433
27	Various	LOGAN COUNTY CHAMBER OF COMMERCE	594		594
28	Various	GREATER BRECKINRIDGE CHAMBER OF COMMERCE	150		150
29	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
30	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
31	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
32	Various	GREENSBURG - GREEN COUNTY CHAMBER OF COMMERCE	200		200
33	Various	MAYFIELD / GRAVES COUNTY CHAMBER OF COMMERCE	775		775
34	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	250		250
35	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	2,500		2,500
36	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
37	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	300		300
38	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,000		3,000
39	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	187		187
40	Various	SOUTH WEST KENTUCKY ECONOMIC DEVELOPMENT COUNCIL	11,000		11,000
41	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
42	Various	SOUTH WEST KENTUCKY ECONOMIC DEVELOPMENT COUNCIL	11,000		11,000
43	Various	SOUTH WEST KENTUCKY ECONOMIC DEVELOPMENT COUNCIL	1,000		1,000
44	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
45	Various	BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
46	Various	HOPKINS COUNTY REGIONAL CHAMBER OF COMMERCE	275		275
47	Various	HOPKINSVILLE HOME BUILDERS ASSOCIATION	445		445
48	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	421		421
49	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
50	Various	KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
51	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
52	Various	CADIZ ROTARY CLUB	100		100
53	Various	CHAMBER OF COMMERCE	75		75
54	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	450		450
55	Various	OWENSBORO ASSN OF PLUMBING HEATING AND COOLING CON	100		100
56	Various	TODD COUNTY CHAMBER OF COMMERCE	500		500
57	Various	PADUCAH BOARD OF REALTORS INC	742		742
58	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	440		440
59	Various	TENNESSEE PROFESSIONAL ENGINEER (LICENSE RENEWAL)	140		140
60	Various	SAM'S CLUB (MEMBERSHIP RENEWAL FEE)	50		50
61	Various	KENTUCKY STATE TREASURER (NOTARY RENEWAL)	50		50
62	Various	SAM'S CLUB (MEMBERSHIP RENEWAL FEE)	20		20
63	Various	CITY OF STANFORD (BUSINESS LICENSE)	70		70
64	Various	WARREN COUNTY CLERKS OFFICE	38		38
65	Various	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	264		264
66	Various	STATE OF TENNESSEE (ANNUAL TN PROFESSIONAL PRIVILEGE)	409		409
67	Various	AMERICAN ASSOCIATION OF PETROLEUM GEOLOGISTS	125		125
68	Various	SAM'S CLUB (MEMBERSHIP RENEWAL FEE)	20		20
69	Various	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	158		158
70	Various	SOCIETY OF PETROLEUM ENGINEERS	110		110
71	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
72	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
73	Various	LOGAN COUNTY HOME BUILDERS	350		350
74	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
75	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	420		420
76	Various	CRITTENDEN COUNTY ECONOMIC	250		250
77	Various	THE HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
78	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
79	Various	SALES USE TAX	40		40
80	Various	JOURNAL ENTRY	(138)		(138)
<b>Total Base Period</b>			140,192		137,531

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 SOCIAL and Service CLUB DUES  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period FR 16(B)(f)  
 Type of Filing:  Original  Updated  Revised Schedule F-1  
 Workpaper Reference No(s): Witness: Waller

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
<b>TEST PERIOD</b>						
1	Various		AGA	48,556	100%	48,556
2	Various		AMERICAN SOCIETY OF MECHANICAL ENGINEERS	155		155
3	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various		BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	421		421
6	Various		CADIZ ROTARY CLUB	100		100
7	Various		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various		CAMPBELLSVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
9	Various		CAVE CITY CHAMBER OF COMMERCE	150		150
10	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
11	Various		CRITTENDEN COUNTY ECONOMIC	250		250
12	Various		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	791		791
13	Various		FRANKLIN SIMPSON CHAMBER OF COMMERCE	1,000		1,000
14	Various		FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
15	Various		GARRARD COUNTY CHAMBER	300		300
16	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
17	Various		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
18	Various		GREATER BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	150		150
19	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
20	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
21	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP.	10,000		10,000
22	Various		GREATER OWENSBORO REALTOR ASSOCIATION	256		256
23	Various		GREENSBURG - GREEN CO. CHAMBER	200		200
24	Various		HART COUNTY CHAMBER OF COMMERCE	400		400
25	Various		HOME BUILDERS ASSOCIATION	415		415
26	Various		HOME BUILDERS ASSOCIATION OF OWENSBORO	300		300
27	Various		HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
28	Various		HOME BUILDERS ASSOCIATION OF WESTERN KY	800		800
29	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
30	Various		HOPKINS COUNTY REGIONAL CHAMBER OF COMMERCE	305		305
31	Various		HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTY	150		150
32	Various		KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
33	Various		KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
34	Various		KENTUCKY CHAMBER OF COMMERCE	16,735		16,735
35	Various		KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
36	Various		KENTUCKY GAS ASSOCIATION	620		620
37	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
38	Various		KENTUCKY RESTAURANT ASSOCIATION	395		395
39	Various		LAKE BARKLEY CHAMBER OF COMMERCE	255		255
40	Various		LEADERSHIP KENTUCKY	125		125
41	Various		LEADERSHIP SHELBY	30		30
42	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
43	Various		LOGAN COUNTY CHAMBER OF COMMERCE	750		750
44	Various		LOGAN COUNTY HOME BUILDERS	350		350
45	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
46	Various		MAD HOP CO BOARD OF REALTORS	100		100
47	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
48	Various		MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
49	Various		MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	775		775
50	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
51	Various		NACE INTERNATIONAL	130		130
52	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
53	Various		OKLAHOMA ACCOUNTANCY BOARD	34		34
54	Various		OWENSBORO ASSN OF PLUMBING HEATING	100		100
55	Various		PADUCAH AREA CHAMBER OF COMMERCE	1,325		1,325
56	Various		PADUCAH BOARD OF REALTORS INC	300		300
57	Various		PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	510		510
58	Various		REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200		200
59	Various		SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
60	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
61	Various		SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	3,000		3,000
62	Various		SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
63	Various		THE LAKE NEWS	27		27
64	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
65	Various		TRIGG CO. CHAMBER OF COMMERCE	235		235
66	Various		URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	25		25
67	Various					
68	Various					
69	Various					
70	Various					
71	Various					
72	Various					
73	Various					
74	Various					
75	Various					
76	Various					
77	Various					
78	Various					
79	Various					
80	Various					
<b>Total Forecasted Period</b>				122,795		122,795

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**CHARITABLE CONTRIBUTIONS**  
**Base Period: Twelve Months Ended December 31, 2018**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s).

FR 16(8)(f)  
Schedule F-2.1  
Witness: Waller

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>					
1	Various	Community Welfare	\$ 116,127	100%	\$ 116,127
2	Various	Education	\$ 30,285		30,285
3	Various	Museums & Arts	\$ 13,467		13,467
4	Various	Salvation Army	\$ 51,106		51,106
5	Various	United Way Agencies	\$ 7		7
6	Various	Youth Clubs & Centers	\$ 14,200		14,200
7	Various	Heat Help Assistance Program	\$ 125,622		125,622
8	Various	American Red Cross	\$ 5,000		5,000
9	Various				0
		Total	\$ 355,813		\$ 355,813
<b>TEST PERIOD</b>					
1	Various	Education	\$ 38,688	100%	\$ 38,688
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ -		0
4	Various	Museums & Arts	\$ 18,015		18,015
5	Various	Youth Clubs & Centers	\$ 10,575		10,575
6	Various	Community Welfare	\$ 89,016		89,016
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ -		0
9	Various	Heat Help Assistance Programs	\$ 115,000		115,000
		Total	\$ 271,294		\$ 271,294

Note: These items are not included in O&M and therefore not part of revenue requirements.

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**INITIATION FEES/COUNTRY CLUB Expenses \***  
**Base Period: Twelve Months Ended December 31, 2018**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(f)  
 Schedule F-2.2  
 Witness: Waller

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional % Jurisdiction	Total Utility	Jurisdictional % Jurisdiction	Total Utility	Jurisdictional % Jurisdiction
1	Various	Owensboro Country Club ( dues )	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	0		0	0		0
3		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

NOTE: Country Club dues will be excluded from O & M and therefore, excluded from the revenue requirements. A/C 870.

NOTE: There are no OCC expenses for the Base Period

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**Employee PARTY, OUTING, and GIFT EXP.**  
**Base Period: Twelve Months Ended December 31, 2018**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(f)  
 Schedule F-2.3  
 Witness: Waller

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		<b>Div 009</b>						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		<b>Div 091</b>						
7	Various	Sub Account 07421- Service Awards	\$ 85,252	49.78%	\$ 42,438	\$ 37,359	49.78%	\$ 18,598
8								
9		Total	\$ 85,252		\$ 42,438	\$ 37,359		\$ 18,598
10								
11		<b>Div 002</b>						
12	Various	Sub Account 07421- Service Awards	\$ 1,242	5.18%	\$ 64	\$ -	5.18%	\$ -
13								
14		Total	\$ 1,242		\$ 64	\$ -		\$ -
15								
16		<b>Div 012</b>						
17	Various	Sub Account 07421- Service Awards	\$ 151,952	5.64%	\$ 8,572	\$ 300,931	5.64%	\$ 16,976
18								
19		Total	\$ 151,952		\$ 8,572	\$ 300,931		\$ 16,976
20								
21		<b>Grand Total</b>	<b>\$ 238,446</b>		<b>\$ 51,075</b>	<b>\$ 338,291</b>		<b>\$ 35,574</b>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**Customer Service and Informational SALES and General ADVERTISING Expense**  
**Base Period: Twelve Months Ended December 31, 2018**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(f)  
Schedule F-3  
Witness: Waller

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		<b>Customer Service and Informational Expenses</b>						
2								
3		<b>Div 009</b>						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	113,640	100%	113,640	128,272	100%	128,272
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 113,640		\$ 113,640	\$ 128,272		\$ 128,272
9								
10		<b>Div 091</b>						
11	907	Supervision (1)	\$ -	49.78%	\$ -	\$ -	49.78%	\$ -
12	908	Customer Assistance	-	49.78%	-	-	49.78%	-
13	909	Informational Advertising (1)	-	49.78%	-	-	49.78%	-
14	910	Miscellaneous Customer Service and Informational (1)	970	49.78%	483	1,616	49.78%	804
15		Total	\$ 970		\$ 483	\$ 1,616		\$ 804
16								
17		<b>Div 002</b>						
18	907	Supervision (1)	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
19	908	Customer Assistance	-	5.18%	-	-	5.18%	-
20	909	Informational Advertising (1)	-	5.18%	-	-	5.18%	-
21	910	Miscellaneous Customer Service and Informational (1)	5,126	5.18%	265	-	5.18%	-
22		Total	\$ 5,126		\$ 265	\$ -		\$ -
23								
24		<b>Div 012</b>						
25	907	Supervision (1)	\$ -	5.64%	\$ -	\$ -	5.64%	\$ -
26	908	Customer Assistance	-	5.64%	-	-	5.64%	-
27	909	Informational Advertising (1)	-	5.64%	-	-	5.64%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.64%	-	-	5.64%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		<b>Sales Expense</b>						
32								
33		<b>Div 009</b>						
34	911	Supervision	\$ 263,258	100%	\$ 263,258	\$ 253,468	100%	\$ 253,468
35	912	Demonstration and Selling (1)	123,584	100%	123,584	115,937	100%	115,937
36	913	Advertising	30,071	100%	30,071	35,170	100%	35,170
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 416,913		\$ 416,913	\$ 404,575		\$ 404,575
39								
40		<b>Div 091</b>						
41	911	Supervision	\$ 162,844	49.78%	\$ 81,064	\$ 210,011	49.78%	\$ 104,543
42	912	Demonstration and Selling (1)	2,638	49.78%	1,313	0	49.78%	0
43	913	Advertising	7,275	49.78%	3,621	1,458	49.78%	726
44	916	Miscellaneous Sales Expense	0	49.78%	0	0	49.78%	0
45		Total	\$ 172,756		\$ 85,998	\$ 211,468		\$ 105,269
46								
47		<b>Div 002</b>						
48	911	Supervision	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
49	912	Demonstration and Selling (1)	9,377	5.18%	485	22,686	5.18%	1,174
50	913	Advertising	-	5.18%	-	-	5.18%	-
51	916	Miscellaneous Sales Expense	-	5.18%	-	-	5.18%	-
52		Total	\$ 9,377		\$ 485	\$ 22,686		\$ 1,174
53								
54		<b>Div 012</b>						
55	911	Supervision	\$ -	5.64%	\$ -	\$ -	5.64%	\$ -
56	912	Demonstration and Selling (1)	-	5.64%	-	-	5.64%	-
57	913	Advertising	-	5.64%	-	-	5.64%	-
58	916	Miscellaneous Sales Expense	-	5.64%	-	-	5.64%	-
59		Total	\$ -		\$ -	\$ -		\$ -

(1) Included in these accounts are advertising and promotional advertising expenses which are considered Non-recoverable and will be Excluded from O & M for ratemaking and therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**ADVERTISING**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(f)  
 Schedule F-4  
 Witness: Waller

Line No.	Item (A)	Base Period				Forecasted Period			
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	<b>Div 009</b>								
2	Newspaper, Magazine, bill stuffer & Other	\$ 166,097	\$ 5,133	\$ 171,230	100%	\$ 171,230	\$ 184,693	100%	\$ 184,693
3									
4	<b>Div 091</b>								
5	Newspaper, Magazine, bill stuffer & Other	19,013	266,021	285,033	49.78%	141,890	1,363	49.78%	679
6									
7	<b>Div 002</b>								
8	Newspaper, Magazine, bill stuffer & Other	241,303	28,874	270,177	5.18%	13,987	209,133	5.18%	10,827
9									
10	<b>Div 012</b>								
11	Newspaper, Magazine, bill stuffer & Other	12,803	-	12,803	5.64%	722	1,752	5.64%	99
12									
13	<b>Grand Total</b>	<u>\$ 439,215</u>	<u>\$ 300,028</u>	<u>\$ 739,243</u>		<u>\$ 327,829</u>	<u>\$ 396,941</u>		<u>\$ 196,297</u>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**PROFESSIONAL Service Expenses**  
**Base Period: Twelve Months Ended December 31, 2018**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(f)  
Schedule F-5  
Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	06111- Contract Labor	\$ 67,057	100%	\$ 67,057	\$ (21,192)	100%	\$ (21,192)
4	06121- Legal	\$ 265,240	100%	265,240	\$ 360,889	100%	360,889
5	Total	\$ 332,297		\$ 332,297	\$ 339,697		\$ 339,697
6							
7	Div 091						
8	06111- Contract Labor	\$ 34,264	49.78%	\$ 17,057	\$ 56,218	49.78%	\$ 27,985
9	06121- Legal	\$ 106,975	49.78%	53,252	\$ 268,746	49.78%	133,782
10	Total	\$ 141,239		\$ 70,309	\$ 324,964		\$ 161,767
11							
12	Div 002						
13	06111- Contract Labor	\$ 12,487,066	5.18%	\$ 646,470	\$10,595,303	5.18%	\$ 548,532
14	06121- Legal	\$ 620,110	5.18%	32,104	\$ 454,990	5.18%	23,555
15	Total	\$ 13,107,176		\$ 678,574	\$11,050,293		\$ 572,087
16							
17	Div 012						
18	06111- Contract Labor	\$ 1,016,906	5.64%	\$ 57,366	\$ 448,998	5.64%	\$ 25,329
19	06121- Legal	\$ 30,651	5.64%	1,729.10	\$ 35,350	5.64%	1,994.15
20	Total	\$ 1,047,558		\$ 59,095	\$ 484,348		\$ 27,323

Note: Rate Case related expenses are shown separately on Schedule F-6.



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-06281  
 Projected Rate Case Expense

Date: X Base Period: X Forecasted Period: FR 16(8)(3)  
 Type of Filing: X Original Updated Revised Schedule F-6  
 Witness: Witness

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 13,650
3	Cost of Capital - Vander Weide, J. H.	18,200
4	Depreciation - D. Watson	23,084
5	Sub-total	\$ 52,934
6	Legal Fees	
7	G. Hugheur/R. Hutchinson	164,184
8		
9	Employee Expense	
10	(airfare, lodging, meals, etc.)	23,613
11		
12	Miscellaneous Expense	
13	(printing, advertising, etc.)	56,393
14		
15		
16	Total Projected Rate Case Expense	\$ 237,204
17		
18	Three (3) Year Amortization of Rate Case Expenses	\$ 112,434.58

Data Source:  
 F-6 Schedule Rate Case Expenses.xls

Rate Case (3 year Amortization)

Case No. 2017-00348		
Month	Regulated Asset Balance	Amortization Expense
Mar-18	0	0
Apr-18	0	0
May-18	164,401	8,719
Jun-18	155,052	8,719
Jul-18	146,003	8,719
Aug-18	136,244	8,719
Sep-18	126,526	8,719
Oct-18	116,808	8,719
Nov-18	112,007	8,719
Dec-18	102,368	8,719
Jan-19	84,848	8,719
Feb-19	85,000	8,719
Mar-19	77,211	8,719
	102,221	85,006
	(13 Month Average)	
Apr-19	66,492	8,719
May-19	56,773	8,719
Jun-19	51,054	8,719
Jul-19	42,335	8,719
Aug-19	33,616	8,719
Sep-19	24,897	8,719
Oct-19	16,178	8,719
Nov-19	7,459	7,459
Dec-19	0	0
Jan-20	0	0
Feb-20	0	0
Mar-20	0	0
Apr-20	0	0
May-20	0	0
Jun-20	0	0
Jul-20	0	0
Aug-20	0	0
Sep-20	0	0
Oct-20	0	0
Nov-20	0	0
Dec-20	0	0
Jan-21	0	0
Feb-21	0	0
Mar-21	0	0

Case No. 2018-00284			Balance Total / Amortization Total	
Month	Regulated Asset Balance	Amortization Expense	Balance Total	Amortization Total
Mar-18	0	0	0	0
Apr-18	327,904	9,370	0	0
May-18	318,565	9,370	184,401	8,719
Jun-18	309,195	9,370	156,852	8,719
Jul-18	299,825	9,370	148,003	8,719
Aug-18	290,456	9,370	138,244	8,719
Sep-18	281,086	9,370	129,526	8,719
Oct-18	271,717	9,370	120,808	8,719
Nov-18	262,347	9,370	112,090	8,719
Dec-18	252,978	9,370	103,372	8,719
Jan-19	243,608	9,370	94,654	8,719
Feb-19	234,238	9,370	85,936	8,719
Mar-19	224,869	9,370	77,218	8,719
	265,140	112,435	390,426	18,089
			376,338	18,089
			362,249	18,089
Apr-19	215,500	9,370	342,161	18,089
May-19	206,130	9,370	324,022	18,089
Jun-19	196,760	9,370	287,895	18,089
Jul-19	187,391	9,370	269,696	18,089
Aug-19	178,021	9,370	252,978	9,370
Sep-19	168,652	9,370	233,608	9,370
Oct-19	159,282	9,370	214,239	9,370
Nov-19	149,913	9,370	224,869	9,370
Dec-19	140,543	9,370	204,449	100,927
			(13 Month Average)	
Jan-20	131,174	9,370	215,500	9,370
Feb-20	121,804	9,370	206,130	9,370
Mar-20	112,435	9,370	196,761	9,370
Apr-20	103,065	9,370	187,391	9,370
May-20	93,696	9,370	178,022	9,370
Jun-20	84,326	9,370	168,652	9,370
Jul-20	74,957	9,370	159,282	9,370
Aug-20	65,587	9,370	149,913	9,370
Sep-20	56,217	9,370	140,543	9,370
Oct-20	46,848	9,370	131,174	9,370
Nov-20	37,478	9,370	121,804	9,370
Dec-20	28,109	9,370	112,435	9,370
Jan-21	18,739	9,370	103,065	9,370
Feb-21	9,370	9,370	93,696	9,370
Mar-21	0	0	84,326	9,370
			74,957	9,370
			65,587	9,370
			56,217	9,370
			46,848	9,370
			37,478	9,370
			28,109	9,370
			18,739	9,370
			9,370	9,370
			0	9,370

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**CIVIC, POLITICAL and RELATED ACTIVITIES**  
**Base Period: Twelve Months Ended December 31, 2018**  
**Forecasted Test Period: Twelve Months Ended March 31, 2020**

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s).

FR 16(8)(f)  
Schedule F-7  
Witness: Waller

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	<b>Div 009</b>						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	75,292	100%	75,292	55,500	100%	55,500
5	Other	-	100%	-	-	100%	-
6	<b>Total</b>	<b>\$ 75,292</b>		<b>\$ 75,292</b>	<b>\$ 55,500</b>		<b>\$ 55,500</b>
7							
8	<b>Div 091</b>						
9	Donations (1)	\$ -	49.78%	\$ -	\$ -	49.78%	\$ -
10	Civic Duties (2)	-	49.78%	-	-	49.78%	-
11	Political Activities (3)	-	49.78%	-	2,202	49.78%	1,096
12	Other	-	49.78%	-	-	49.78%	-
13	<b>Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 2,202</b>		<b>\$ 1,096</b>
14							
15	<b>Div 002</b>						
16	Donations (1)	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
17	Civic Duties (2)	-	5.18%	-	-	5.18%	-
18	Political Activities (3)	717,843	5.18%	37,164	562,154	5.18%	29,103
19	Other	-	5.18%	-	-	5.18%	-
20	<b>Total</b>	<b>\$ 717,843</b>		<b>\$ 37,164</b>	<b>\$ 562,154</b>		<b>\$ 29,103</b>
21							
22	<b>Div 012</b>						
23	Donations (1)	\$ -	5.64%	\$ -	\$ -	5.64%	\$ -
24	Civic Duties (2)	-	5.64%	-	-	5.64%	-
25	Political Activities (3)	-	5.64%	-	-	5.64%	-
26	Other	-	5.64%	-	-	5.64%	-
27	<b>Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
28							
29	<b>Grand Total</b>	<b>\$ 793,135</b>		<b>\$ 112,455</b>	<b>\$ 619,856</b>		<b>\$ 85,700</b>

Notes:

- (1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.
- (2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.
- (3) These expenses are recorded below the line and therefore not included in O&M.

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**EMPLOYEE EXPENSE REPORT EXCLUSIONS**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(f)  
 Schedule F-8  
 Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 34,313	100.00%	\$ 34,313	\$ 34,636	100%	\$ 34,636
2							
3	Div 091	33,863	49.78%	16,857	45,057	49.78%	22,429
4							
5	Div 002	75,903	5.18%	3,930	358,332	5.18%	18,551
6							
7	Div 012	<u>9,527</u>	5.64%	<u>537</u>	<u>150,085</u>	5.64%	<u>8,467</u>
8							
9	Total Expense Report Exclusions	<u>\$ 153,605</u>		<u>\$ 55,637</u>	<u>\$588,109</u>		<u>\$ 84,083</u>

NOTE: This amount is included on ratemaking adjustments on Schedule C-2 and therefore excluded from the Revenue Requirements.

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**LEASE EXPENSE**

Data:  Base Period  Forecasted Period FR 16(8)(f)  
Type of Filing:  Original  Updated  Revised Schedule F-9  
Workpaper Reference No(s). \_\_\_\_\_ Witness: Waller

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Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	Hopkinsville Office					\$ 19,375
2						
3	Total lease expense to be avoided					<u>\$ 19,375</u>
4						
5	Adjustment to O & M					\$ (19,375)

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**INCENTIVE COMPENSATION EXPENSE**

Data:  x  Base Period  x  Forecasted Period  
Type of Filing:  X  Original  Updated  Revised  
Workpaper Reference No(s). \_\_\_\_\_

FR 16(8)(f)  
Schedule F-10  
Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay &amp; Management Incentive Plans</u>					
1	2	VPP & MIP	4,619,227	5.18%	239,143
2	12	VPP & MIP	0	5.64%	0
3	91	VPP & MIP	846,073	49.78%	421,175
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			660,318
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	1,992,899	5.18%	103,175
7		RSU-LTIP - Performance Based	2,176,608	5.18%	112,686
8	12	RSU-LTIP - Time Lapse	51,607	5.64%	2,911
9		RSU-LTIP - Performance Based	58,921	5.64%	3,324
10	91	RSU-LTIP - Time Lapse/Performance I	161,851	49.78%	80,569
11					
12	9	RSU-LTIP - Time Lapse	0	100.00%	0
13		RSU-LTIP - Performance Based	0	100.00%	0
14		Total Allocated Restricted Stock Plans			302,665
15		Grand Total Allocated Expense			962,983
		Payroll Tax Expense Adjustment			\$ 62,594

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2018-00281**  
**2017-00349 O&M Adjustments**

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(f)  
 Schedule F-10  
 Witness: Waller

Line No.	Division	Budget Sub Account	Amount	Allocation	Total
1					
2	002	Directors Retirement Expenses - 04113	3,664,608	5.18%	189,721
3	002	Removal of Retirement Benefits	1,161,419	5.18%	60,128
4	012	Removal of Retirement Benefits	664,153	5.64%	37,466
5	009	Removal of Retirement Benefits	339,023	100.00%	339,023
6	091	Removal of Retirement Benefits	164,728	49.78%	82,002
7					
8		Grand Total			708,340

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 PAYROLL Costs

Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s).

FR 16(8)(g)  
 Schedule G-1  
 Witness: Waller

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 12,586,037	100.00%	\$ 12,586,037	\$1,581,423	\$ 14,167,460
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.18%	\$ 525,875	100.00%	\$ 525,875	\$ 66,076	\$ 591,951
6	FAS 106	-0.96%	(120,302)	100.00%	(120,302)	(273,740)	(394,041)
7	Employee INSURANCE PLANS	21.51%	2,706,724	100.00%	2,706,724	340,097	3,046,821
8	ESOP PLAN Contributions	5.66%	711,754	100.00%	711,754	89,431	801,185
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 3,842,455		\$ 3,842,455	\$ 854,594	\$ 4,697,049
11							
12	<u>Payroll Taxes</u>						
15	Payroll Taxes		\$ 814,376	100.00%	814,376	171,118	\$ 985,494
16	Total Payroll Taxes		\$ 814,376		\$ 814,376	\$ 171,118	\$ 985,494
17							
18	Total Payroll Costs		\$ 17,242,869		\$ 17,242,869	\$2,607,135	\$ 19,850,004

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s):

FR 16(8)(g)  
 Schedule G-2  
 Witness: Waller

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2013	% Change	2014	% Change	2015	% Change	2016	% Change	2017	% Change			
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	410,825	-0.16%	410,171	-0.16%	409,514	2.03%	417,832	-6.33%	391,365	7.36%	420,160	0.00%	420,160
5	OverTime Hours	18,473	15.01%	21,246	6.62%	22,653	6.69%	24,169	0.97%	24,403	3.35%	25,220	0.00%	25,220
6	Total Manhours	<u>429,298</u>	0.49%	<u>431,417</u>	0.17%	<u>432,167</u>	3.06%	<u>442,001</u>	0.76%	<u>415,768</u>	7.12%	<u>445,380</u>	0.00%	<u>445,380</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>4.497%</u>		<u>5.180%</u>		<u>5.532%</u>		<u>5.784%</u>		<u>6.235%</u>		<u>6.002%</u>		<u>6.002%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	10,464,861	1.29%	10,599,819	3.54%	10,974,506	7.17%	11,761,379	-3.29%	11,374,568	1.47%	11,541,711	11.88%	12,912,790
12	OverTime Dollars	657,642	15.99%	762,824	9.91%	838,415	11.26%	932,823	5.65%	985,485	5.97%	1,044,326	20.14%	1,254,670
13	Total Labor Dollars	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	3.96%	<u>11,812,921</u>	7.46%	<u>12,694,202</u>	-2.63%	<u>12,360,053</u>	1.83%	12,586,037	12.56%	14,167,460
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.284%</u>		<u>7.197%</u>		<u>7.640%</u>		<u>7.931%</u>		<u>8.664%</u>		<u>9.048%</u>		<u>9.716%</u>
16														
17	O&M Labor Dollars	5,094,063	-1.84%	5,000,231	1.61%	5,080,812	10.88%	5,185,743	-1.32%	5,163,405	9.10%	5,633,601	-9.16%	5,117,357
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>45.800%</u>		<u>44.007%</u>		<u>43.011%</u>		<u>40.851%</u>		<u>41.775%</u>		<u>44.760%</u>		<u>36.120%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	6,062,525	1.42%	6,148,916	-14.27%	5,271,508	-13.75%	4,546,845	-1.38%	4,483,971	-14.31%	3,842,455	22.24%	4,697,049
23	Employee Benefits Expensed	2,972,341	-5.54%	2,807,746	-18.40%	2,291,156	-15.77%	1,929,818	0.48%	1,939,113	-11.31%	1,719,889	-1.36%	1,696,574
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>49.028%</u>		<u>45.662%</u>		<u>43.463%</u>		<u>42.443%</u>		<u>43.245%</u>		<u>44.760%</u>		<u>36.120%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	842,968	32.66%	1,118,268	-19.88%	895,950	10.61%	991,045	6.66%	1,057,091	-22.96%	814,376	21.01%	985,494
30	Payroll Taxes Expensed	335,033	0.08%	335,294	4.12%	349,097	8.03%	377,118	-11.10%	335,253	8.73%	364,515	-2.35%	355,960
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>39.744%</u>		<u>29.983%</u>		<u>36.964%</u>		<u>38.053%</u>		<u>31.715%</u>		<u>44.760%</u>		<u>36.120%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	211	<u>1.90%</u>	215	-1.86%	211	1.90%	215	-4.19%	206	-1.94%	202	0.00%	202
37	Year end Employee Levels	<u>213</u>	2.35%	<u>218</u>	-2.29%	<u>213</u>	2.35%	<u>218</u>	-7.34%	<u>202</u>	0.00%	202	0.00%	202



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
Executive Compensation  
Base Period: Twelve Months Ended December 31, 2018  
Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Workpaper Reference No(s):

FR 16(8)(g)  
Schedule G-3  
Witness: Waller

Line No.	Description	% of Labor			Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 7 Officers</u>						
2							
3	<u>Gross Payroll</u>						
4	Salary				\$ 3,461,109	\$ 135,122	\$ 3,513,163
5	Other Allowances and Compensation				9,854,885	372,446	9,683,592
6	Total Salary and Compensation				<u>\$ 13,315,994</u>	<u>\$ 507,568</u>	<u>\$ 13,196,755</u>
7							
8	<u>Employee Benefits</u>						
		FY18	FY19	Wtd Avg			
9	Pensions	4.40%	4.05%	4.31%	\$ 149,260	\$ 6,486	\$ 168,632
10	SERP				\$ 3,282,105	110,347	\$ 2,869,029
11	Other Benefits	28.70%	28.41%	28.63%	990,829	38,543	1,002,130
12	Total Employee Benefits				<u>\$ 4,422,194</u>	<u>\$ 155,377</u>	<u>\$ 4,039,790</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 275,040	\$ 9,898	\$ 257,361
16	Total Payroll Taxes				<u>\$ 275,040</u>	<u>\$ 9,898</u>	<u>\$ 257,361</u>
17							
18	Total Compensation				<u>\$ 18,013,227</u>	<u>\$ 672,843</u>	<u>\$ 17,493,906</u>

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

Positions included on this schedule are:

- CEO
- SVP, Utility Operations (created in January 2017)
- SVP, General Counsel (vacant from Mar17-Jul17, filled in Aug-17)
- President and COO
- SVP, CFO
- SVP, Safety and Enterprise
- SVP, Human Resources

These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.  
\*Wtd Avg is 9 mos of FY18 and 3 months of FY17

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Computation of Gross Revenue Conversion Factor  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated  Revised

Workpaper Reference No(s).

FR 16(8)(h)  
 Schedule H-1  
 Witness: Waller

Line No.	Description		Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue		100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense		0.500000%	0.500000%
3	Less: PSC Fees		0.200000%	0.200000%
4	Net Revenues		99.300000%	99.300000%
5	SIT Rate	5.00%	4.965000%	4.965000%
6	Income before Federal Income Tax		94.335000%	94.335000%
7	Federal Income Tax @	21%	19.810400%	19.810400%
8	Operating Income Percentage		74.524600%	74.524600%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.341839	1.341839

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Comparative Income Statement  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(i)1  
 Schedule I

Witness: Gillham, Waller, Densman

	Most Recent Five Calendar Years					Base Year	Test Year			
	2013	2014	2015	2016	2017	12/31/2018	3/31/2020	2020	2021	2022
	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>										
Operating Revenues										
Gas service revenue	148,865	180,147	153,228	129,827	144,870	161,584	150,248	149,814	148,321	147,963
Transportation	12,587	14,311	15,087	15,748	17,215	18,537	14,881	14,881	14,881	14,881
Other revenue	1,517	2,424	2,153	1,857	2,017	2,157	4,589	4,584	4,571	4,568
<b>Total Operating Revenues</b>	<b>162,968</b>	<b>196,882</b>	<b>170,468</b>	<b>147,431</b>	<b>164,102</b>	<b>182,279</b>	<b>169,718</b>	<b>169,279</b>	<b>167,773</b>	<b>167,412</b>
Purchase gas	94,657	118,107	87,746	61,180	70,880	89,006	78,382	77,907	76,310	75,848
Gross Profit	68,311	78,774	82,721	86,251	93,222	93,272	91,336	91,372	91,463	91,564
Operating Expenses										
Direct O&M	14,377	14,815	14,927	14,518	16,031	17,403	12,723	18,914	19,149	19,392
Allocated O&M	11,534	12,036	12,874	12,708	11,829	11,935	14,499	11,053	11,362	11,757
Depreciation & amortization	14,919	16,846	18,636	19,121	19,379	20,793	23,102	25,167	28,556	32,382
Taxes - other than income	3,871	4,648	7,343	5,919	6,336	6,455	7,512	9,637	10,834	12,165
<b>Total Operating Expenses</b>	<b>44,701</b>	<b>48,344</b>	<b>53,779</b>	<b>52,266</b>	<b>53,575</b>	<b>56,586</b>	<b>57,835</b>	<b>64,771</b>	<b>69,901</b>	<b>75,696</b>
Operating income(loss)	23,610	30,430	28,942	33,985	39,647	36,687	33,500	26,601	21,562	15,868
Other income										
Interest Income	83	69	40	42	32	32	32	32	32	32
Performance based rates	2,659	2,705	2,795	2,792	3,246	3,246	3,246	3,000	3,000	3,000
Donations	(194)	(299)	(427)	(355)	(361)	(361)	(361)	(361)	(361)	(361)
Other Income	(514)	(456)	(344)	(391)	(403)	(403)	(403)	(403)	(403)	(403)
<b>Total other income</b>	<b>2,033</b>	<b>2,019</b>	<b>2,063</b>	<b>2,087</b>	<b>2,514</b>	<b>2,514</b>	<b>2,514</b>	<b>2,268</b>	<b>2,268</b>	<b>2,268</b>
Interest Charges										
Total interest charges	6,436	6,419	6,744	7,377	8,009	9,077	9,365	7,485	9,101	11,203
Income Before Taxes	19,208	26,030	24,261	28,695	34,152	30,124	26,649	21,384	14,729	6,933
Provision for income taxes	7,420	9,672	9,884	9,516	9,697	7,516	6,649	4,040	2,327	321
<b>Net Income</b>	<b>11,788</b>	<b>16,358</b>	<b>14,377</b>	<b>19,178</b>	<b>24,455</b>	<b>22,608</b>	<b>20,000</b>	<b>17,343</b>	<b>12,402</b>	<b>6,612</b>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Revenue Statistics  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference No(s).

FR 16(8)(i)2  
 Schedule I  
 Witness: Gillham, Densman

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	2020	2021	2022
		2013	2014	2015	2016	2017	12/31/2018	3/31/2020			
1	Revenue by Customer Class:										
2	Residential	\$ 96,055,210	\$115,327,134	\$ 97,211,019	\$ 85,596,832	\$ 94,138,422	\$102,936,982	\$ 96,519,490	\$ 96,326,563	\$ 95,527,942	\$ 95,391,680
3	Commercial	39,938,784	49,294,804	42,476,905	34,032,004	38,222,731	44,559,828	41,608,020	\$ 41,428,893	\$ 40,924,733	\$ 40,763,656
4	Industrial	4,796,885	5,845,776	5,705,427	4,441,439	6,400,150	6,808,861	5,370,385	\$ 5,338,211	\$ 5,242,091	\$ 5,211,956
5	Public Authority & Other	8,073,794	9,679,607	7,834,566	5,756,388	6,108,524	7,278,440	6,749,807	\$ 6,720,022	\$ 6,626,214	\$ 6,595,813
6	Unbilled										
7	Total	\$ 148,864,673	\$180,147,322	\$ 153,227,918	\$ 129,826,663	\$ 144,869,827	\$161,584,111	\$150,247,702	\$ 149,813,689	\$ 148,320,980	\$ 147,963,105
8	Number of Customer by Class:										
9	Residential	153,904	155,702	155,281	155,597	156,174	157,629	157,713	157,875	158,200	158,525
10	Commercial	17,318	17,435	17,333	17,339	17,354	17,510	17,446	17,446	17,446	17,446
11	Industrial	207	204	201	205	206	213	215	215	215	215
12	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,542	1,535	1,535	1,535	1,535
13	Total	173,004	174,917	174,376	174,692	175,282	176,893	176,909	177,071	177,396	177,721
14	Average Revenue per Class:										
15	Residential	\$ 624	\$ 741	\$ 626	\$ 550	\$ 603	\$ 653	\$ 612	\$ 610	\$ 604	\$ 602
16	Commercial	2,306	2,827	2,451	1,963	2,203	2,545	2,385	2,375	2,346	2,337
17	Industrial	23,183	28,703	28,362	21,630	31,094	32,029	24,924	24,774	24,328	24,188
18	Public Authority & Other	5,125	6,141	5,019	3,714	3,945	4,721	4,399	4,379	4,318	4,298

(1) Unbilled Revenue is not included in the appropriate customer class.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
**SALES STATISTICS**  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 Workpaper Reference NO(S):

FR 16(8)(i)3  
 Schedule I  
 Witness: Gillham, Densman

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	2020	2021	2022
		2013	2014	2015	2016	2017	12/31/2018	3/31/2020			
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	10,662,876	11,757,007	10,133,138	8,859,272	8,360,876	10,686,621	10,083,093	10,087,189	10,107,961	10,128,734
3	Commercial	5,112,548	5,657,641	4,981,322	4,436,288	4,415,168	5,449,506	5,216,701	5,216,701	5,216,701	5,216,701
4	Industrial	807,006	780,039	706,192	1,021,718	1,517,001	1,202,829	991,585	991,585	991,585	991,585
5	Public Authority & Other	1,185,264	1,241,310	1,055,743	896,168	824,971	1,021,178	962,459	962,459	962,459	962,459
6	Unbilled										
7											
8	Total	17,767,695	19,435,997	16,876,396	15,213,446	15,118,017	18,360,134	17,253,838	17,257,933	17,278,706	17,299,479
9											
10	Number of Customer by Class:										
11	Residential	153,904	155,702	155,281	155,597	156,174	157,629	157,713	157,875	158,200	158,525
12	Commercial	17,318	17,435	17,333	17,339	17,354	17,510	17,446	17,446	17,446	17,446
13	Industrial	207	204	201	205	206	213	215	215	215	215
14	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,542	1,535	1,535	1,535	1,535
15											
16	Total	173,004	174,917	174,376	174,692	175,282	176,893	176,909	177,071	177,396	177,721
17											
18	Average Volume per Class:										
19	Residential	69	76	65	57	54	68	64	64	64	64
20	Commercial	295	324	287	256	254	311	299	299	299	299
21	Industrial	3,900	3,830	3,510	4,976	7,370	5,658	4,602	4,602	4,602	4,602
22	Public Authority & Other	752	788	676	578	533	662	627	627	627	627

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Cost of Capital Summary  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(j)  
 Schedule J-1  
 Sheet 1 of 1  
 Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT	J-3	\$ 203,112	2.20%	3.40%	0.07%
7	LONG-TERM DEBT	J-3	3,659,779	39.64%	5.10%	2.02%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 5,370,322</u>	<u>58.16%</u>	10.40%	<u>6.05%</u>
10	Total Capital		<u><u>\$ 9,233,213</u></u>	<u><u>100.00%</u></u>		<u><u>8.14%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 13 Month Average Capital Structure  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(f)  
 Schedule J-1  
 Witness: Christian

**PROPOSED RATES**

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		203,112	2.20%	3.40%	0.07%	281,542	3.44%	2.40%	0.08%
2	LONG-TERM DEBT		3,659,779	39.64%	5.10%	2.02%	3,131,315	38.31%	4.72%	1.81%
3	Total DEBT		3,862,891	41.84%		2.09%	3,412,857	41.75%		1.89%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		5,370,322	58.16%	10.40%	6.05%	4,760,181	58.24%	10.40%	6.06%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		9,233,213	100.0%		8.14%	8,173,038	100.0%		7.95%

**CURRENT RATES**

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		203,112	2.20%	3.40%	0.07%	281,542	3.44%	2.40%	0.08%
9	LONG-TERM DEBT		3,659,779	39.64%	5.10%	2.02%	3,131,315	38.31%	4.72%	1.81%
10	Total DEBT		3,862,891	41.84%		2.10%	3,412,857	41.75%		1.89%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		5,370,322	58.16%	7.77%	4.52%	4,760,181	58.24%	6.28%	3.66%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		9,233,213	100.0%		6.62%	8,173,038	100.0%		5.55%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 ANNUALIZED SHORT-TERM DEBT  
 as of December 31, 2017

Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s). \_\_\_\_\_

FR 16(8)(j)  
 Schedule J-2  
 Sheet 1 of 1  
 Witness: Christian

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT <sub>a</sub>	\$ 203,112	1.977%	\$ 4,016	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,887	
3	TOTAL SHORT-TERM DEBT	\$ 203,112		\$ 6,903	3.40%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2018



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
**AVERAGE ANNUALIZED LONG-TERM DEBT**  
 Base Period: Twelve Months Ended December 31, 2018

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(j)  
 Schedule J-3  
 Witness: Christian

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
	4.3% Sr Note due 10/1/2048 - Amort is pendin	600,000,000	4.30%	25,800,000	
4	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
5	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
7	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
8	3% Sr Note dues 6/15/2027	500,000,000	3.00%	15,000,000	
9	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	3.49%	4,362,500	
10	Total	\$ 3,685,000,000		\$179,792,000	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$6,896,326	
13	Less Unamortized Debt Discount	\$1,471,550			
14	Less Unamortized Debt Expenses	(\$26,692,691)			
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$3,659,778,859.71</u>		<u>186,688,326</u>	<u>5.10%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2018-00281  
EMBEDDED Cost of PREFERRED STOCK

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  
Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(j)  
Schedule J-4  
Sheet 1 of 1  
Witness: Christian

Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)
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Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Cost of Capital Summary  
 Thirteen Month Average as of March 31, 2019

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(j)  
 Schedule J-1  
 Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT		\$ 281,542	3.4%	2.40%	0.08%
7	LONG-TERM DEBT	J-3	3,131,315	38.3%	4.72%	1.81%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 4,760,181</u>	<u>58.2%</u>	10.40%	<u>6.06%</u>
10	Total Capital		<u>\$ 8,173,038</u>	<u>100.0%</u>		<u>7.95%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
**AVERAGE ANNUALIZED SHORT-TERM DEBT**  
 as of March 31, 2019

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

FR 16(8)(j)  
 Schedule J-2  
 Witness: Christian

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1 AVERAGE SHORT-TERM DEBT (1)	281,542	1.4143%	3,982	
2 COMMITMENT FEE			2,778	
3 TOTAL SHORT-TERM DEBT	<u>281,542</u>		<u>6,760</u>	<u>2.40%</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2018.

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
**AVERAGE ANNUALIZED LONG-TERM DEBT**  
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

FR 16(8)(j)  
 Schedule J-3  
 Sheet 1 of 1

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
5	8.50% Sr Note due 3/15/2019	513,000,000	5.07%	26,031,660	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
7	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
8	3% Sr Note due 6/15/2027	500,000,000	3.00%	15,000,000	
9	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	3.06%	3,825,000	
10	Total	<u>\$ 3,148,000,000</u>		<u>\$ 141,236,160</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			6,580,966	
13	Less Unamortized Debt Discount	\$4,425,158			
14	Less Unamortized Debt Expenses	(\$21,110,455)			
15					
16					
17					
18	Total LONG-TERM DEBT	<u><u>\$ 3,131,314,703</u></u>		<u><u>\$ 147,817,126</u></u>	<u><u>4.72%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2018-00281  
 Comparative Financial Data  
 Base Period: Twelve Months Ended December 31, 2018  
 Forecasted Test Period: Twelve Months Ended March 31, 2020  
 and 10 Most Recent Calendar Years

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(8)(k)  
 Schedule K

Witness: Gilliam, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	
1	<u>Plant Data: (\$000)</u>													
2	Plant in Service by functional class:													
3	Intangible Plant	773	773	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	0	636	901	901	901	901	901	901	901
5	Underground Storage	15,018	15,023	13,329	12,454	11,560	10,792	9,630	10,104	9,388	7,731	7,540	6,950	
6	Transmission Plant	31,004	31,462	31,784	31,814	31,808	31,877	32,962	32,836	33,144	31,189	31,202	28,807	
7	Distribution Plant	673,469	573,567	517,179	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	
8	General Plant	42,857	40,351	21,675	21,271	18,126	16,683	15,589	15,238	16,000	15,103	14,696	15,422	
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	
10														
11	Gross Plant	763,121	661,177	587,374	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	
12	Less: Accumulated depreciation	199,413	183,543	175,150	167,228	165,298	160,839	158,300	151,849	150,795	147,462	144,016	139,212	
13	Net plant in Service	563,709	477,633	412,224	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	
14														
15	Construction Work in Progress	39,130	41,270	32,838	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	
16														
17	Total CWIP	39,130	41,270	32,838	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	
18														
19	Total	<u>602,839</u>	<u>518,903</u>	<u>445,062</u>	<u>384,713</u>	<u>339,215</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	
20														
21	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
22														
23														
24	<u>Capital structure: (Total Company)</u>													
25	<u>(based on year-end accounts)</u>													
26	Short-term debt (\$000)	281,542	203,112	447,745	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350,542	
27	Long-term debt (\$000)	3,131,315	3,659,779	3,067,045	2,438,779	2,437,515	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0	
29	Common equity (\$000)	4,760,181	5,370,322	3,898,666	3,463,059	3,194,797	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	
30														
31	Total	<u>8,173,038</u>	<u>9,233,213</u>	<u>7,413,456</u>	<u>6,731,649</u>	<u>6,090,239</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	
32														
33	<u>Condensed Income Statement data: (\$000)</u>													
34	Operating Revenues	169,718	182,279	164,102	147,431	170,468	196,882	162,968	134,778	149,662	156,816	190,356	244,308	
35	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	136,218	145,592	124,455	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	
36	State Income Tax (current)			0	0	0	0	0	0	0	0	0	0	
37	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0	
38	Federal and State Income Tax - net	6,649	7,516	9,697	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	
39	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	
40	Operating Income	26,851	29,171	29,950	24,468	19,058	20,759	16,550	14,594	15,349	14,513	10,880	12,976	
41	AFUDC	0	0	379	179	182	139	88	101	22	286	199	160	
42														

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 Forecasted Test Period: Twelve Months Ended March 31, 2020  
 and 10 Most Recent Calendar Years

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

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Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
43	Other Income net	2,514	2,514	2,514	2,087	2,063	2,019	2,033	2,046	2,657	1,748	2,278	2,529
44	Income available for fixed charges	29,365	31,685	32,843	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665
45	Interest charges	9,365	9,077	8,388	7,556	6,926	6,559	6,524	5,612	5,792	6,270	6,633	6,138
46	Net Income	20,000	22,608	24,455	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Earnings available for common equity	20,000	22,608	24,455	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527
49													
50	AFUDC - % of Net Income	0.00%	0.00%	1.55%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	1.55%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	2.40%	3.40%	1.68%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%
58	Embedded cost of long-term debt (%)	4.72%	5.10%	5.45%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	3.85	4.32	6.03	5.72	5.26	4.69	3.91	3.06	2.97	3.00	2.84	3.06
63	Pre-Tax Interest Coverage (Excluding AFUDC)	3.85	4.32	6.06	5.74	5.28	4.70	3.92	3.04	2.95	2.99	2.80	3.12
64	After Tax Interest Coverage	3.14	3.49	4.18	4.01	3.63	3.24	2.89	2.36	2.26	2.23	2.20	2.26
65	SEC Coverage	3.81	4.26	5.45	5.16	4.77	4.11	3.63	2.84	2.78	2.78	2.55	2.76
66	After Tax Interest Coverage (Excluding AFUDC)	3.14	3.49	4.21	4.03	3.65	3.25	2.91	2.35	2.24	2.21	2.16	2.31
67	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	4.87	6.64	3.81	3.64	3.32	3.02	2.70	2.21	2.13	2.08	2.18	2.15
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3
72	S&P Bond Rating	N/A	A	A	A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB
73	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75													
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	106,105	103,931	101,479	100,388	90,640	90,240	90,296	90,164	92,552	90,814
78	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	0	0	0	0	0	0	0	0	0	0
79	Average (Monthly) (000)	N/A	N/A	106,100	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	3.73	3.38	3.09	2.96	2.84	2.37	2.27	2.20	2.07	1.99
81	Dividends Paid Per Share (\$)	N/A	N/A	1.80	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30
82	Dividends Declared Per Share (\$)	N/A	N/A	1.80	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30
83	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	48%	50%	50%	50%	53%	58%	60%	61%	64%	65%
84													
85	Market Price - High (Low)	N/A	N/A										

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 Workpaper Reference No(s): \_\_\_\_\_

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Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
86	1st Quarter - High (\$)	N/A	N/A	74,730	64,250	58,080	47,060	36,860	35,400	31,720	30,060	27,880	29,460
87	1st Quarter - Low (\$)	N/A	N/A	68,960	57,820	47,350	41,080	33,200	30,970	29,100	27,390	21,170	26,110
88	2nd Quarter - High (\$)	N/A	N/A	80,400	74,330	58,810	48,010	42,690	33,150	34,980	29,520	25,950	28,960
89	2nd Quarter - Low (\$)	N/A	N/A	73,210	61,740	52,020	44,190	35,110	30,600	31,510	26,520	20,200	25,090
90	3rd Quarter - High (\$)	N/A	N/A	85,540	81,320	56,410	53,400	44,870	35,070	34,940	29,980	26,370	28,540
91	3rd Quarter - Low (\$)	N/A	N/A	78,900	70,600	51,280	46,940	38,590	30,910	31,340	26,410	22,810	25,810
92	4th Quarter - High (\$)	N/A	N/A	88,690	81,160	58,180	52,680	45,190	36,940	34,320	29,810	28,800	28,250
93	4th Quarter - Low (\$)	N/A	N/A	82,420	71,880	51,480	47,010	39,400	34,940	28,870	26,820	24,650	25,490
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	36,745	33,450	31,350	31,620	28,140	25,877	24,880	23,570	23,759	22,820
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	<u>Rate of Return Measures (1)</u>												
99	Return On Common Equity (Average)	7.1%	7.2%	10.8%	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%
100	Return On Total Capital (Average)	6.3%	6.1%	5.6%	5.5%	5.2%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%
101	Return On Net Plant in Service (Average)	4.8%	6.1%	4.5%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,083	10,687	8,724	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855
106	Commercial	5,217	5,450	4,575	4,538	4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017
107	Industrial	992	1,203	1,517	1,048	693	810	811	995	821	724	960	1,715
108	Public authority & Other Sales	962	1,021	859	916	1,025	1,234	1,179	980	1,111	1,192	1,176	1,253
109	Unbilled	0	0										
110	Total Mix of Sales	17,254	18,360	15,675	15,596	16,389	19,423	17,828	14,380	16,761	17,700	17,056	18,839
111													
112	Mix of Fuel: (MMcf)												
113		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,582	18,709	16,060	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790
115													
116	Total MIX of Fuel (2)	17,582	18,709	16,060	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790
117													
118	Composite Depreciation Rate	2.96%	2.79%	3.12%	3.33%	3.66%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky. Return calculations cannot be used for revenue requirement purposes  
 (2) Kentucky gas purchases by accounting month.